

CAI  
NR 68  
- 1985  
T 18

# TEACHER'S UPDATE

1985-1986



TEACHING  
**TAXES**

3 1761 11709082 9



Revenue Canada  
Taxation

Revenu Canada  
Impôt

## THE VOLUNTEER PROGRAM

For those interested in putting classroom knowledge to practical use, the Department of National Revenue, Taxation offers a Volunteer Program. Early in the year volunteers attend a training session where they learn how to complete a tax return for taxpayers who need help. After training, volunteers go into the community wherever they are needed — to senior citizens' homes, for example — or they leave their names with the District Taxation Office for referrals.

If you or your students are interested in participating, please contact the public relations officer in your District Taxation Office to find out about the programme in your area.

NR68  
-1985  
T18

**Teacher's Update**

**1985-1986**

**TEACHING TAXES**

**International Youth Year  
1985**



**Année internationale  
de la jeunesse  
1985**

© 1985, Minister of Supply and Services, Canada

Order number: T1S 18E

"Mise à jour de l'enseignant" est aussi disponible. (TIS 18F)

## CONTENTS

Chapter 1	TEACHING TAXES	1
	Introduction	1
	The Teacher's Update	1
	The Student's Workbook	1
	The Taxopedia	1
	How to Participate in the Programme	2
Chapter 2	TEACHING HINTS	3
	Using the Materials	3
	Planning the Lesson	4
	Using the Taxopedia	6
	Using the Student's Workbook	7
	The Forms	9
	TEACHING AIDS	11
Chapter 3	TAX UPDATE	15
	Tax News	15
	Changes relating to payment	15
	Proposed changes	16
	Updating the Taxopedia	16
	Puzzle Answers	18
Chapter 4	ANSWERS TO PROBLEMS	19
	A	19
	B	19
	C	19
	D	19
	E	20
	F	20
	G	21
	H	25
	I	26
	J	30
	K	32
	L	38
	M	41
	N	44
	Personalized Income Tax Return Labels	66
	Comparison of T1 General and T1 Special	67
	Declaration of Taxpayer Rights	69
	District Offices	70
	Order Form	71

**NOTE:**

The answers in this booklet and the forms in the Student's Workbook have been prepared according to the latest available figures which are applicable to the 1984 taxation year (the 1985 filing year).

We make every possible effort to provide correct answers to the problems. However, typographical errors do occur. For that reason alone it is advisable to work through the problems while preparing lessons.

## Chapter 1

### TEACHING TAXES

#### Introduction

The Teaching Taxes programme has been revised further this year. We hope these improvements make these materials even more useful to everyone using our programme. We have another new Teacher's Update and a revised Student's Workbook with new blue covers for the 1985-1986 academic year.

#### The Teacher's Update

The Teacher's Update contains answers calculated for the 1984 taxation year for the problems in the Student's Workbook. It also includes suggestions for using the materials and preparing lessons. New provisions concerning income tax have been highlighted in Chapter 3. The "Declaration of Taxpayer Rights" has been included too.

#### The answers

The answer format has been changed slightly to correspond to the tax return. Unfortunately we do not have enough room and cannot afford to reproduce the whole of all the forms completed.

#### The Student's Workbook

The Student's Workbook has been expanded. It has more forms to use when doing the problems. The problems themselves are included to make them handier for students. These problems have been expanded and revised to help students learn more easily while having a little fun. A new binding process has enabled us to include a revised Student's Income Tax Guide as well as more forms.

#### The Taxopedia

Class sets of handbooks, the Taxopedia, were sent to every school on our mailing list last year. This book provides general and background information useful to teachers and students alike. **It will not be replaced every year.** Therefore, teachers are warned not to throw the Taxopedia out at the end of the term. Notes for updating it are included in chapter 3.

## How to Participate in the Programme

Supplies for next year's courses should be ordered in June so that we can prepare the mailing list over the summer. The order form should be mailed to your District Taxation Office (see the back of the workbook for the address).

**No order cards will be mailed to you this year. The only form you will receive is in this booklet. Additional copies of these forms are available from the District Taxation Office.**

Teachers new to the programme are asked to check with other teachers at their school to see if anyone else is using the programme. We would like to have all the orders at each school collected so that we can take advantage of the cheaper costs of shipping in bulk.

If your school is ordering for the first time please tell us how many students are in the largest class and how many different classes are conducted at the same time.

Teachers are always invited to **participate in the development of the programme** as well. We appreciate comments and we do use them in planning future editions. We have not included a questionnaire this year because we plan to conduct a formal survey. You may be contacted as part of this poll.

## Chapter 2

### TEACHING HINTS

Tell me, I'll forget;  
Show me, I may remember;  
but Involve me and I'll understand.

Chinese proverb.

### Using the Materials

#### Making a teacher's manual

We redesigned the books in the programme so that they are easier for teachers to use.

The first thing each teacher should do is read through all three to find out what is where now. Then she or he should make a master binder to hold them conveniently together with any notes, overheads or other materials which are added to the programme.

The Taxopedia is now a reference manual provided in a class sets. It can be used in whole or in part but, as it **will not be reprinted** every year, teachers can keep a master copy with notes in it. The Teacher's Update contains materials for teachers and will be revised every year. A copy of the questions from the Student's Workbook (or the whole workbook) completes the teacher's basic materials for the binder.

#### Junior, intermediate or senior?

The Teaching Taxes programme is not a course. It is merely a group of learning materials concerning income tax. It is provided by the Government of Canada's tax department to aid teachers of various courses at various levels.

Elements of the programme are suitable for elementary or general secondary level courses. Others are at the intermediate and some are at the postsecondary level. Teachers may choose the parts suitable for their purposes.

#### Our limitations

Teachers are always invited to make suggestions about improving these materials. They are advised, though, that the programme has several constraints upon what it can do.

The first is the British North America Act. The provinces have exclusive rights over education.

The second is the Income Tax Act. It is complex and therefore no materials explaining it can be very simple.

Then there are the constraints of costs — the costs of personnel, paper, printing, distribution, etc.

## Planning the Lesson

Each lesson will be different because of the class taught, the subject, the surrounding influences etc.; therefore, instead of rigid lesson plans we present some ideas which might help you plan the lessons or spark another idea —

- taxation as a subject fits into the following disciplines: civics, history, social studies, geography, consumer education, economics, mathematics, languages (teaching a second, for example, or reading (forms)) bookkeeping, business, accounting, political science, life skills, etc. You could add one of these other approaches to vary the lesson in your subject (e.g. a math teacher might talk about history or economics or politics to break up an add-and-subtract lesson);
- use the films or videotapes as an introduction, as a break in a series of lessons which take several weeks or as a conclusion;
- do one problem together as a class, break into small groups for the next and then, when confidence is built, have the students do the next individually;
- use current events as a kick-off point (news about tax, the filing season, the budget etc.);
- have students keep track of the taxes they encounter in a day (sales tax, customs duties, municipal tax, income tax, etc.);
- tax activities in class (add interest or penalties instead of detentions for misbehavior, for example) and give credits for other activities (good manners, reports on time, etc.);
- have students make their own problems using salary information from parents, movie stars, politicians etc. (Remind them to keep actual information from parents and relatives confidential);
- use overheads to teach points and take up answers;
- decide what the purpose of each lesson is, plan how to reach your objective and come to a conclusion;
- use the interest created by a question or idea that is tangential to the structure of your lesson. If it is less important than the point you are making, say you will pick up the idea later and do so (or assign research on it). If the idea is immediate, go with it and pick up the lesson later;
- break down what you want to teach into its parts then reassemble the parts logically in steps;
- the mastering method of teaching works well in this subject. In this method each student will do problems of the same complexity until he or she has mastered the idea. Then the student progresses to the next idea. This means that each assignment has to be marked and problems discussed individually. Students will progress at their own rate;

- enroll students in the Volunteer Program;
- contact us for help. The Public Relations Officer in your district office is a tax expert; the officer in charge of the programme is a teacher.

## **Overheads**

An overhead projector is probably the easiest and most effective piece of audio-visual equipment a teacher can use with this programme.

As soon as the return is available each year we enlarge sections of the reproduction proofs and print them on white paper. They are made available in district offices as soon as possible in the new year.

Teachers can make overhead transparencies by photocopying them onto acetate sheets. They can then prepare a series of overlays for them on other acetate sheets. These overlays could fill in the answers part by part (even in color) or completely. Teachers can also write in the answers, as they discuss the question with a class, on a blank sheet over the photocopied one (so that the answer can be erased).

## **Using the problems**

Lesson plans vary according to the level of each class taught; therefore, there are several ways to use the problems in the Student's Workbook. Generally speaking these exercises progress from very simple situations that students can relate to through realistic situations of taxpayers to more complicated accounting procedures of self-employed business operators. The exercises are also broken into sections which can be taught or assigned separately.

Estimated times and suggested marks have been provided with the answers. Nevertheless, teachers are encouraged to work through each problem to understand where students are going to need help or more background facts and how each problem is going to seem to their own particular classes.

## **Provincial tax**

The problems, tax returns and tables provide one provincial rate (45%) so that all students can get lots of practice with basic calculations. Schedule 1 also provides a detailed tax calculation insert for each province and territory. Any problem could be done using the detailed method of tax calculation plus the specific tax rate for the students' own province or for other provinces as a comparison.

Since Québec collects its own provincial taxes we have calculated all the answers with the federal rates plus the abatement as well. This dual tax system could be used with students in any other province to show them a second method of tax collection which is also used in the United States, for example.

The provincial tax credit form for the students' own province could be added to any exercise. For variety, students could complete a form for a neighbouring province or for a person transferred from one province to another. They might also try a return for a person who works in one province but lives in another. Since Canadians move a great many times in their lifetime now, this practice could be useful in the future.

## Using the Taxopedia

The Taxopedia is a handbook meant to complement lessons on taxation in a variety of subjects from history to mathematics. The book can be used as it is or divided into parts. Each part would then be a useful pamphlet for a different aspect of taxation.

The first two parts provide background reading for the students. Following are a few suggested questions for a Socratic lesson or homework assignments.

The glossary could be kept accessible in the classroom like a dictionary to look up terms.

Part 4 gives detailed information on particular subjects. Use this information as it applies.

### Suggested questions

#### Part 1\*

- What is the significance of the division of taxing powers between the federal and provincial governments according to the British North America Act?

- How have these powers shifted?
- Why was there no income tax before 1917?
- What is the significance of World War I, World War II, in Canada's tax history?
- How have taxes (tax policies) changed since Confederation?
- What types of taxation has Canada had?
- What changes have social welfare policies brought to the tax system?
- What reforms were recommended by the Carter Commission? What reforms were made?
- What social welfare plans were incorporated into the tax system?

#### Part 2

- What type of tax system does Canada have? What is the difference between this system and others?
- What is "self-assessment"?
- How does the tax system work?
- What happens to a tax return after it is sent in?
- What happens if you do not pay your taxes?
- Where do you go to get help with tax problems?

---

\* Module

### Part 3

Define and give an example of each of the following terms: (pick several that pertain to your particular lesson)

### Part 4

- Who has to file an income Tax return?
- What do you do:
  - a) to get ready to complete a tax return?
  - b) on page 1, 2, 3, 4 of the return?
  - c) before you mail it?
- Why do you need a SIN?
- What special things do the self-employed have to remember to do?
- What are instalments?
- When would you do the following:
  - a) prorate
  - b) average forward
  - c) prepare a statement of income and expenses
  - d) calculate capital cost allowance
  - e) record capital expenditures?

### Using the Student's Workbook

The first module of the workbook gives a number of problems of various types and complexities. Generally, they progress from simple to complicated. Teachers may use these for lessons or homework assignments.

Tax tables are placed next to be easy to find when looking up tax amounts for the problems.

The next modules give blank forms for the students to do the problems on. There are as many as we can fit into a manageable book and enough for a basic course. They can be detached and stapled into realistic returns with attached schedules, etc, or left in the book to prevent loss.

An updated Student's Income Tax Guide has also been included this year. Students can refer to it easily as they do the problems.

All in all, the students now have a complete, self-contained package for practising how to do their income tax returns.

## Puzzles

Scattered through the workbook are puzzles to make learning about tax more fun. In the Hidden Tax Word puzzle students cross out the tax terms they find forwards, backwards or diagonally until they are left with some letters which spell out the answer term. This is a relatively simple puzzle. The crossword is much more of a challenge and may require the help of the Students' Income Tax guide to find the tax terms.

This year some rebuses have been added. These little pictographs incorporate drawings and letters which represent tax terms.

## The problems

The problems in Module 1 of the Student's Workbook were prepared in different forms for variety:

Simple **fill-in-the-number** exercises have been provided to introduce students to the basic materials. Exercise **A** should familiarize students with the T1 Income Tax Return. Since this is the tax form they will be using in later exercises, they should know how it is set up and how to use it. In Exercise **B** the students get acquainted with the Income Tax Guide they will inevitably be working with. After successful completion of this exercise the students should know how the guide is set up and how it can be used effectively as a reference.

**True or false (C)** questions require specific tax knowledge. Students should be able to answer these without too much hesitation after they have studied the T1 Income Tax Return and the Income Tax Guide.

**The multiple choice (D)** exercise starts students doing the basic calculations involved in completing a tax return.

**The fill-in-blanks (E)** exercise requires knowledge and understanding of items such as income, deductions, exemptions, tax payable or refunds and how to do the basic calculations involved in completing a tax return. Students may have to refer to a return or the Student's Guide in their workbook to complete this one.

The **Projects** in F provide simple to advanced homework assignments that will lead students into individual research.

**Essay questions (G)** give teachers different taxpayer's situations to select from. Most of these questions require a good knowledge of taxation. Students should be reminded to be careful when advising someone else on tax matters.

**Problems H to N** are based on the completion of a tax return. The problems progress in length and difficulty. Problem M is a composite which could be used as a term assignment or final exam.

## More problems

Many teachers need more exercises at a particular level to suit their courses and classes. They can create more by modifying those given by

changing names, places and figures, adding dependants, part-time jobs, hobbies, provincial tax credits, capital gains from the sale of property, government grants, investments, etc. to suit their particular classes. They are reminded, however, that changing figures and circumstances will necessitate modification of the answers too. Therefore, they should complete a T1 form when recalculating the answer because seemingly minor changes may make a difference in deductions, exemptions, etc.

Some of the more complicated problems such as K3 and N1-5 can also be used by giving the students the amount of business income already calculated and having them do only the tax return.

### **The Forms**

The forms in the Student's Workbook are the forms currently in use (for the 1984 taxation year) modified only to remove local references and codes so that the workbook can be used across the country. (All the provincial and territorial tax calculations have been added to Schedule 1.)

Since the programme has been shifted to the academic year, after the end of the calendar year the forms and figures in this year's Teacher's Update and Student's Workbook will no longer be "current". They are, however, still educationally valid. This programme explains the principles of our income tax system. One cannot have students memorize one year's form and consider them educated. What will they do next year on their own, when confronted by a form with different figures? Or in 10 years with a whole new tax return? Or if they have to file a back return? The important thing is for students to learn to read and complete forms in general. Using and comparing forms from several sources and/or years offers a special opportunity to increase this learning. A discussion of what changes have been made from one time to another and why they have been made (indexing exemptions, for example) can really help students understand income tax and clear up their confusion when confronted with different figures. It also prepares them for their future when they will have to fill in a different form each year.

Teachers who yearn for the real McCoy should also consider the cost to the Canadian taxpayers of providing about 10 returns, printed in color, to approximately 500 000 students. If students wish to complete real returns, a series of lessons using the workbook for practice may be capped with a lesson in which the students bring in their own current returns, guides, information slips, etc. Each January we also supply overhead transparency masters with the new forms to help update the programme.

If students want to make the course even more relevant, they should ask the Public Relations Officer at the District Taxation Office to enrol them in the Volunteer Program. Students will not only learn all the details of the current tax return but also be able to provide a service to their community. This application of school courses to the real world gives them additional knowledge and a real sense of accomplishment.

### **The T1 General**

Everyone must complete a T1 General at least once as it must be used by all first-time filers. Therefore everyone must learn how to complete it. As a matter of fact more than two-thirds of Canadian taxpayers require the T1 General for their tax information.

## **The T1 Special**

The T1 Special is sent only to those who have previously filed a tax return which indicated that this form was all they required for their tax report. They represent less than one-third of all taxpayers.

The T1 special is not simpler than T1 General; it is only shorter (lines such as forward averaging situations have been deleted).

## **Personalized returns**

Since T1 Special returns are always personalized we have provided a label to show how this is done. It gives the name and address of one of the taxpayers as it is in the problem. We have also provided a second label with an old address to be corrected. This could be used on a T1 General.

Teachers can photocopy these on plain paper or sheets of labels and give them to their classes to affix to the return.

Teachers or students can create their own labels with a typewriter or computer.

## **Comparison**

We have put an updated comparison of the two forms in this year's update. Students could be asked to compare the two forms and explain why certain lines have been deleted or included.

## **More forms**

If students require more income tax forms than are included in the workbook, we suggest that the teacher:

- . have them use a T1 Income Tax Return in the workbook for reference and list the T1 line number with their answer on a sheet of paper (as we have done with answers in the Teacher's Update, for example),
- . photocopy the forms from the workbook as required,
- . use the schedules attached to the T1 Specials,
- . photocopy the forms on colored paper to suggest the changes from year to year on the real forms, or
- . telephone the public relations officer in your District Taxation Office to locate extra supplies,
- . have the students bring in their own or their parents' forms.

## TEACHING AIDS

A number of audio-visual aids have been produced by the Department of National Revenue, Taxation to illustrate the history of taxation, the role of the tax collector, how returns are processed, investigations into tax evasion and how to complete a tax return. The department also prints a number of booklets and leaflets on specific tax subjects. All of these make useful additions to the Teaching Taxes programme. Details of all these materials follow.

### FILMS



#### A Choice of Two\*

This feature film stars Leslie Nielsen as a thoroughly corrupt fellow named Atkinson who attempts to defraud a company. The plot centres around the detection of collusion in a "scam." (57:43 minutes, for senior or adult classes)

NFB catalogue number: 106C 0181 571  
(Il faut choisir 106C 0281 571)

#### The Sloane Affair\*

Follow the Special Investigations Division of the tax department as its sleuthing leads to the prosecution of a company engaged in fraudulent practices. (53:27 minutes, for junior and intermediate classes)

NFB catalogue number: 106C 0172 569  
(L'affaire Sloane 106C 0272 569)



#### Meet the Martins\*

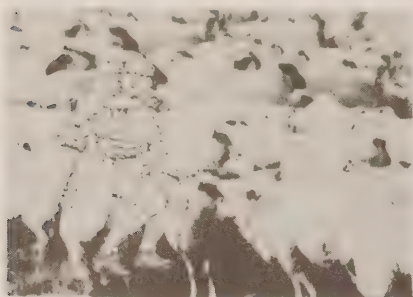
As viewers follow the tax returns of the Martins through a taxation centre, they learn how the processing of a return and the subsequent issuing of a refund cheque is delayed because of missing information. (8:50 minutes, for junior classes)

NFB catalogue number: 106C 0179 754  
(Voici les Martins 106C 0279 754)

## Tax Is Not A Four Letter Word\*

This animated film shows Ralph as he changes the image of the tax collector. Ralph enjoys his work and likes to help people with their income tax problems. (9 minutes, for intermediate classes)

NFB catalogue number: 106C 0167 186  
(Tire Tirelire 106C 0267 186)



## Tax: The Outcome Of Income\*

This intriguing collection of archival film with animated photos and drawings illustrates the evolution of Canadian income tax. (8:54 minutes, for all classes)

NFB catalogue number: 106C 0175 621  
(Impôt: Les comptes de l'amère loi 106C 0275 621)

Films are available in both official languages from the nearest office of the **National Film Board of Canada**. However, there is only a limited number of copies available. Since there is a heavy demand, teachers are urged to book films **at least** two months in advance. Teachers having difficulty obtaining prints\* of any of the films should contact the public relations officer at their District Taxation Office.

## OVERHEAD TRANSPARENCIES

Sections of income tax returns and schedules have been enlarged and printed. These masters for overhead transparencies are available throughout the year from your District Taxation Office. Masters for the new returns will be made available as soon as possible in the new year.

These masters can be photocopied onto acetate sheets to make as many transparencies as you need. To make an overlay to illustrate the answer, for example, simply print on a second acetate sheet laid over the master.

---

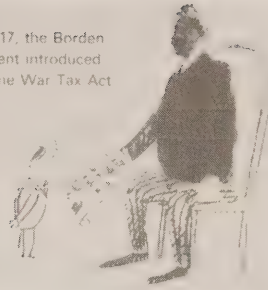
\* These prints may not be copied without written permission of the National Film Board of Canada.

## FILMSTRIP

### A History Of Income Tax In Canada

This collage of cartoons and photographs looks into the evolution of the Canadian tax system. The captioned filmstrip is also accompanied by a booklet that gives additional historical information.  
(for all classes)

So, in 1917, the Borden government introduced the Income War Tax Act



This filmstrip may be purchased for \$10 from the following outlets:

For **English** prints, please contact

McIntyre Educational Media Ltd.  
30 Kelfield Street  
Rexdale, Ontario  
M9W 5A2  
Telephone: (416) 245-7800

For **French** prints, please contact

Société Secas Internationale  
5275, rue Berri  
Montréal (Québec)  
H2J 2S7  
Téléphone: (514) 273-2585

## VIDEO

### VIDEOTAPE

So, in 1917 the Borden government introduced the Income War Tax Act



### A History Of Income Tax In Canada

This videotaped presentation is an adaptation of the filmstrip with narration added. (11.7 minutes in English, 13.20 in French)

### Income Tax and the Single Taxpayer

See how easily an income tax return can be completed via computer-generated graphics plus narration and music.  
(15 minutes in English, 19 in French)



These presentations may be borrowed, free of charge, from the public relations officer at any of the District Taxation Offices. Teachers may make copies of "A History of Income Tax in Canada" or "Income Tax and the Single Taxpayer" if they wish. The borrowed tapes should, however, be returned to the appropriate district office as quickly as possible so that others may use them.

They are available in the following videocassette formats:  $\frac{3}{4}$ -inch,  $\frac{1}{2}$ -inch VHS and  $\frac{1}{2}$  inch Beta II. "A History of Income Tax in Canada" is also available in Beta I.

## TELEVISION

Watch your local channel listings for television programmes on income tax to be aired during the filing season.

## PUBLICATIONS

Teachers preparing a course on income tax will find the following **tax information pamphlets** particularly helpful:

- Filing Your First Return
- Revenue Canada, Taxation
- Taxation Centres
- What Happens to Your Tax Return
- Child Care Expenses
- Child Tax Credit
- Moving Expenses
- Separation and Divorce
- Retirement Years
- The Student
- Small Business
- Capital Gains
- Canada and Its Tax Treaties
- Tax Publications

**Information Circulars** giving details on various taxation subjects are also available. The department also publishes **Interpretation Bulletins** which are technical announcements of interpretations of the Income Tax Act and the Regulations.

If you would like any of these or any other publications, guides or forms available, contact the public relations officer in your District Taxation Office.

Libraries will have other useful publications such as **Inside Taxation** and **Careers in Taxation**.

## Chapter 3

### TAX UPDATE

#### Tax News

- The **standard deduction** of \$100.00 for medical receipts and/or charitable donations has been deleted. (See the Students Income Tax Guide under "Line 242 Medical expenses" or "Line 243 Charitable donations" for details on how to claim actual expenses.)
- The definition of **qualifying alimony and maintenance payments** has been revised. (See "Line 130" regarding income amounts and "Line 222" for deductible amounts.) The changes are explained in Interpretation Bulletin IT-118R and the pamphlet entitled "Separation and Divorce".
- Individuals who were unemployed immediately before moving to a new employment or business may claim **eligible moving expenses**. (See Line 222.)
- The rules regarding the reporting of **spousal RRSP withdrawals** after a marriage breakdown have been revised. (See "Line 130".)
- There is a new provision for a special **Registered Retirement Savings Plan** contribution upon the disposition of qualified family farm property. (See "Line 208" and the Farmer's Income Tax Guide.)
- The **Overseas Employment Tax Credit** is available to residents of Canada who worked outside the country for a continuous period of more than six months for specified employers and performed certain duties. Employees use form T626 to calculate the available credit.
- **Employee stock option:** "Line 249" explains the deduction for a stock option benefit.
- The limit for reassessments under normal circumstances is reduced to three years, both for the tax department and the taxpayer.
- An Investment Income Choices sheet and a Canada Savings Bond Annual Accrual Form have been included.
- A spouse may transfer a refund to the account of the other spouse who has, or expects to have, a balance due by signing the request box included on his or her return.

#### Changes relating to payment

- If a taxpayer is expecting a refund but the records indicate an amount is owing or will be owing for another year, some or all of a refund will be held back against the balance due.

- A taxpayer may choose to have the full amount of a refund applied directly to an instalment account. To do so, she or he simply prints to the left of line 464 on page 4 of the return, "Transfer my refund to my 1985 instalment account". Such a payment will be considered to have been received on the date the return is assessed.

- A taxpayer may also have all or part of a refund applied to the spouse's account on line 468 on page 4 of the return. A note requesting the transfer should include the spouse's Social Insurance Number, the amount to be transferred and the taxpayer's signature. Such a spousal credit will be considered to have been received on the date the return is assessed.

- If a taxpayer's Net Federal Tax Payable exceeded \$1 000 in both 1983 and 1984 and tax was not deducted from at least 75% of the "Net Income", he or she may be assessed interest charges on insufficient payments. To avoid such charges, one might have to start making instalment payments.

### **Proposed changes**

Most of the following proposals were made in the 1985 budget. They have not as yet been passed into law or come into effect.

- Capital gains exemption of \$20 000, to a lifetime maximum of \$500 000; farmers' exemption of \$500 000 on rollover of farm property to an RRSP

- ISIP cancellation

- Business Investment Tax Credit revision

- Federal Tax Reduction decrease to \$50

- RRSP changes effective 1986

### **Updating the Taxopedia**

We had to **update the Student's Income Tax Guide** again this year. To make it even handier for the students, not to mention our production team, we moved it to the **Student's Workbook**. Now everyone will have a revised copy at his or her fingertips. That also means you can simply disregard, remove or use for comparison the one in the Taxopedia.

We also made a **new table** comparing the T1 General and T1 Special because the line numbers had been changed. This is being delivered to you in the **Teacher's Update** this year.

A couple of forms were also changed last year. **The Summary of Dispositions of Capital Property** has become Schedule 3 and the **"Deductions Transferred from Spouse"** has become Schedule 2 (pages 3.6, 3.14-5, 3.17). **The Supplemental Information Schedule** has been dropped. Please remove the references on pages 4.10-11.

While you were reviewing the book we found a couple of errors that should be corrected. On page 1.3 "two mother countries" should really read "two **parent** countries. The last sentence on page 1.7 should read, "In some (no "s") countries ... ". **Videotape**" on page 3.6 should have its "o".

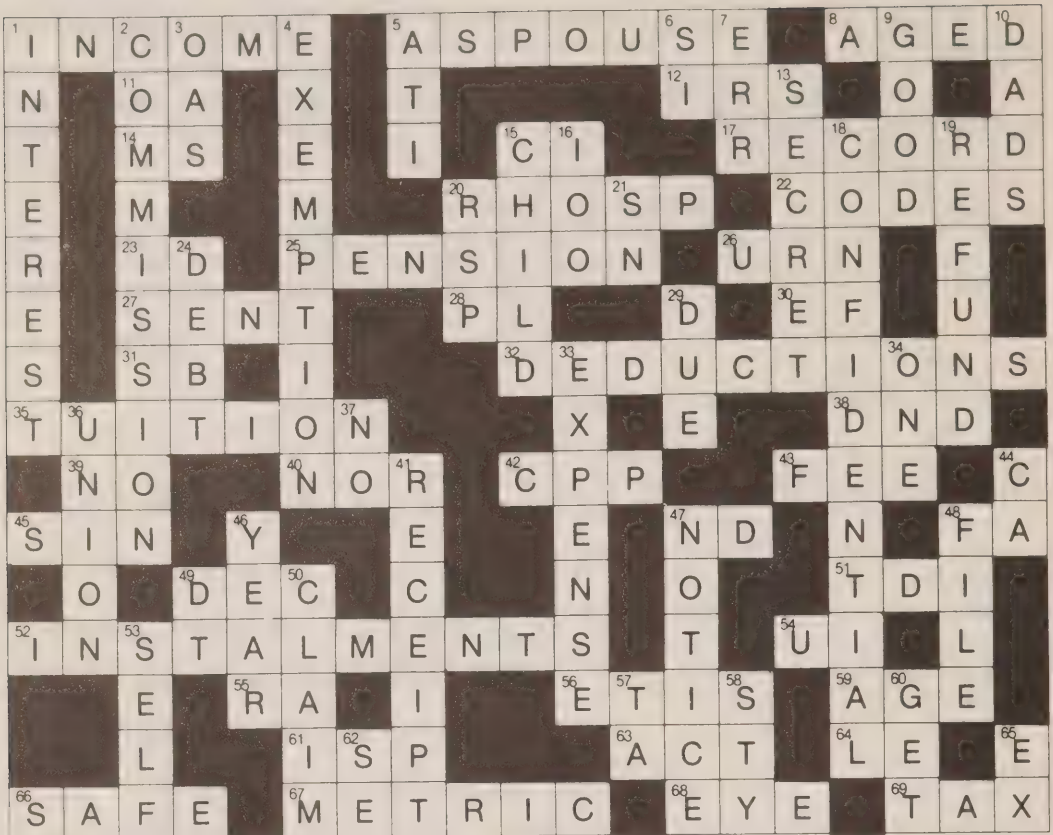
On page 3.13 Registered Education Savings Plans should continue, "are methods of saving money for the postsecondary education of a child. Money paid into the plan is **not** deductible from income but **interest earned on a plan is not** taxable income.

On page 3.17 remove the last sentence under "Tuition" (Deductible---school.)

And finally the "Se" disappeared from "Self-assessment" in the title of the first book in the bibliography.

## Puzzle Answers

Income tax crossword answer:



Hidden word answer: Pensioners

Rebuses answers:

- |                                |                          |
|--------------------------------|--------------------------|
| 1. File a return               | 7. Progressive tax rate  |
| 2. Corporation at arm's length | 8. Net income            |
| 3. Instalment payments         | 9. Balance due           |
| 4. Carrying charges            | 10. Moving expenses      |
| 5. Flat tax system             | 11. Spousal transfer     |
| 6. Tax table                   | 12. Separation allowance |

## Chapter 4

### ANSWERS TO PROBLEMS

#### A The T1 income tax return

- |                   |              |              |
|-------------------|--------------|--------------|
| 1. line 105       | 8. line 213  | 15. line 427 |
| 2. line 118       | 9. line 214  | 16. line 435 |
| 3. line 126 & 160 | 10. line 243 | 17. line 440 |
| 4. line 135 & 162 | 11. line 230 | 18. line 450 |
| 5. line 202       | 12. line 231 | 19. line 464 |
| 6. line 204       | 13. line 240 | 20. line 465 |
| 7. line 212       | 14. line 247 |              |

25 minutes, 20 marks

#### B The income tax guide

- |             |             |              |
|-------------|-------------|--------------|
| 1. line 108 | 5. line 202 | 9. line 450  |
| 2. line 130 | 6. line 222 | 10. line 243 |
| 3. line 238 | 7. line 251 |              |
| 4. line 130 | 8. line 233 |              |

15 minutes, 10 marks

#### C True or false

- |      |                               |       |
|------|-------------------------------|-------|
| 1. T | 5. T                          | 9. T  |
| 2. T | 6. F                          | 10. T |
| 3. F | 7. F                          |       |
| 4. T | 8. F (only equiv.-to-married) |       |

20 minutes, 10 marks

#### D Multiple choice

Question	1	2	3	4	5	6	7	8	9	10
Answer	c	c	b	b	c	a	c	a*	a	b

25 minutes, 10 marks

\* Unless child qualifies for equivalent-to-married exemption.

### E Fill in the blanks

- |  |  |
|--|--|
| 1. \$ 500.00                                   | 9. \$ 8 790.00 (equiv.-to-married<br>for Stan) |
| 2. \$18 800.00 *                               |  |
| 3. \$ 0  | 10. \$ 1 115.00                                |
| 4. \$17 119.68                                 | 11. \$ 360.00 (Jean)                           |
| 5. \$ 9 910.00 (basic + age +<br>equiv.-to-m.) | \$ 40.00 (parent)                              |
| 6. \$ 3 960.00                                 | 12. \$ 7 370.00                                |
| 7. \$ 4 937.00                                 | 13. \$ 4 028.00                                |
| 8. \$ 2 780.00                                 | 14. \$ 734.00                                  |
|  | 15. \$ 30.00                                   |

30 minutes, 15 marks

### F Projects

Assign a project to be done in two weeks or a month, outside of class. A marking scheme might be 25 for facts, 15 for development and 10 for style to a total of 50 marks.

---

\* Metric style numbers

## 6 Tax column

Choose from these 40 questions for problems to start the class thinking at the beginning of a lesson, for homework assignments or as part of a test.

They take 10 to 30 minutes to answer depending on the level of the class and their familiarity with the Income Tax Guide. Five marks could be given for each answer stating the appropriate facts in clear, correct language.

1. If you have not received your Notice of Assessment from Revenue Canada, Taxation, send a copy of your T4 slip to the taxation centre where you sent your return. Include your name, address and Social Insurance Number. If you have received a Notice of Assessment, send a copy of your T4 slip with the same information to the your District Taxation Office. Above all, do not file a second return.

2. You should write to the District Taxation Office or taxation centre serving your old address to tell them that you have moved and that you are expecting a refund. Give your full name, new address, account number, Social Insurance Number and previous address. (You should also notify your former post office of your change of address.)

3. You are required to have a Social Insurance Number for, and to enter it on, your income tax return. Your Social Insurance Number is used for identification purposes and recording contributions to the Canada or Québec Pension Plan.

You may obtain an application form from Canada Employment Centres (Unemployment Insurance or Manpower Services) and most post offices. Complete and mail it as directed on the application and you will be sent a Social Insurance Number.

4. If your Social Insurance Number is incorrect on your T4 slip ask your employer to correct it. If the number is incorrect on your income tax form, cross out the wrong number and print the correct one.

5. The pension from Great Britain is part of your income in Canada. It should be reported in Canadian dollars.

6. Old Age Pensioners do not have to file a return unless requested to do so by the tax department or unless applying for a provincial tax credit.

7. Whoever claims a personal exemption for the child(ren) must report the payments as income. If neither of you claims an exemption, the person who received the cheques must report the income.

8. Each of you must report part of the payments received in the year. Calculate your shares as follows:

$$\frac{\text{your personal exemption for the child}}{\text{total personal exemptions claimed for the child by you and your husband}} \times \frac{\text{total Family Allowance payments}}{\text{total Family Allowance payments}}$$

However, if you claim the equivalent-to-married exemption for a child, your husband may not claim the child and you would report all the family allowances.

9. Even though the bank does not issue a T5 slip you must report any interest as income.

10. The interest is your income because you purchased the bonds from your funds. It is the person who provided the money to invest who must report the income earned. The same rule would apply to dividends on shares, interest on savings accounts and so on.

11. The first \$500 of bursaries, scholarships or fellowships received is tax exempt. You must report all the rest as income.

12. Yes, but if you attended a qualified educational institution, you should be entitled to claim tuition fees over \$100 to offset it. Be sure to submit a proper receipt for tuition when making this claim.

13. Lump sum payments are not taxable since they do not constitute "maintenance payments". However a monthly settlement for maintenance following a written agreement or court order is considered taxable income.

14. Income tax is payable when you receive benefits from the RRSP, if you cancel it or if it is deregistered.

15. You report the amount you paid into your wife's RRSP in the same way you report your own contributions. Be sure to attach your official receipt to your return to show the amount you contributed to your wife's plan.

16. As an employee you are allowed to deduct a total amount of \$3 500 or 20 percent of your earned income, whichever is less, for pension plans. Your RRSP deduction would be the difference between this total and your RPP contribution. However, if you were not covered by a pension plan at work the maximum contribution would be \$5 500 or 20 percent of earned income.

17. Tuition fees accompanied by the proper receipts may be claimed for any twelve-month period beginning in the taxation year. In other words you could deduct fees for either the calendar year or the academic year.

18. Provided they otherwise qualify, these fees would be deductible if they were paid to the same educational institution and if they were at least \$100.

19. A taxpayer may deduct the amount spent on child care up to the least of \$2 000 for each child, \$8 000 for the family, or two-thirds of the taxpayer's earned income for the year. Child care expenses are not deductible if they are paid to a person claimed as a dependant by either of the parents, or to a person under 21 who is related to either parent by blood, marriage or adoption (a child, brother or sister). Any claim for child care expenses must indicate the name, address and SIN of the person paid. Receipts must be kept in case they are required for proof.

20. These are allowable business investment losses. One half of them will be deductible for tax purposes against income from any source.

21. Moving expenses generally include the cost of travelling (including meals and lodging) to a new residence; transportation and storage costs for household effects; the cost of up to 15 days' board and lodging near either

the former or the new residence; real estate commission and legal fees on the sale of the former residence or the cost of cancelling an unexpired lease; legal fees for the purchase of and the transfer of title registration to your new residence.

22. If you were in full-time attendance at a university or other postsecondary educational institution in Canada and you moved to take a job (including summer employment) or to start a business, you may deduct moving expenses from what you earn at your new location.

23. You may claim the full amount paid in the year as long as the payments are made for the maintenance of your former spouse and/or children according to a written separation agreement or divorce decree.

24. If you are 65 years of age or older you may claim the age exemption regardless of income.

25. The claim for an exemption for dependent children is not restricted to the one who claimed child care expenses.

26. A dependent child who is attending school or university will be considered as living with you; therefore, you may claim the equivalent-to-married exemption for her.

27. The exemption for a dependent child 18 or more is greater than a claim for a child under 18. Usually claiming the equivalent-to-married exemption for the younger child would allow you a greater total deduction. However, any net income of your children could change this or reduce the deduction.

28. Yes. Remember, however, that you must subtract the interest you paid from that income to get the income eligible for the interest, dividends and capital gains deduction.

29. Yes, if your pension income qualifies and you are not claiming a deduction for an amount (other than a retiring allowance or a payment from a deferred profit sharing plan) transferred to your RRSP. The types of income that qualify are listed in the guide.

30. Under these circumstances, you would be entitled to claim an education deduction of \$400 (8 x \$50) on her behalf.

31. Since you will be claiming the eligible deductions on behalf of your wife you must complete Schedule 2. Remember to attach the schedule and your wife's information slips (T5, T600, etc.), if she is not filing a return, to your income tax return.

32. You must file an income tax return to get a refund of the income tax you paid. Since this is your first time filing, you will have to get a T1 General form from a post office. Fill in the form. If you need help use the guide included with the form or call your district office. Attach the T4 form on which your employer reported your income and deductions and mail the form in the gray envelope provided. Revenue Canada, Taxation will send your money back in about a month.

33. To claim a provincial tax credit fill in the tax credit form which comes in your tax return package. Then put the amount of the credit you are entitled to on line 448 of your return.

34. If you are claiming a deduction for an RRSP, you must submit an official receipt (temporary receipts or photocopies are not acceptable). We suggest that you check with the issuer of the plan before filing your return. If you send your tax return in without the official receipt, processing will be delayed and the deduction may be disallowed. However, if you owe any income tax you must file your return by April 30.

35. Students who are roomers, tenants or boarders off campus in Alberta, Manitoba and Ontario may claim the rent paid during the year towards the property tax credit. Students must be over 16 and not be living in the home of and claimed as a dependant of someone else.

36. The only way you may claim the Child Tax Credit is by filing an income tax return. If you did not have any income you would simply complete the "Identification" area of the return and fill in Schedule 10. (Any person supporting the child must sign the certification box at the bottom of Schedule 10.) Then you would enter your Child Tax Credit as calculated on Schedule 10 on line 450 of your income tax return. Attach a copy of your Statement of Family Allowances (TFA1) and Schedule 10 to your completed tax return. Finally, check your calculations, sign your return and mail it.

37. The business income is reported on the basis of a fiscal period which may coincide with the calendar year ending December 31 but which must not be longer than 12 months. You could end your fiscal year at any time between May 1 and April 30 of the next year. You would then report the income by April 30 of the year following the year in which the fiscal period ended.

38. There are no specific types or amounts of expenses which everyone may claim as each business has particular expenses which are deductible in computing net income. Generally, all reasonable expenses incurred for the sole purpose of producing income from the business are deductible.

39. Most records must be kept for only six years. However such permanent records as minutes and general ledgers of businesses and registered charities and amateur athletic associations must still be retained from two to six years after the organization is dissolved.

40. In your case you will only have to pay tax on \$200. Your particular investment income and your capital gains from the sale of Canadian stocks or securities are eligible for the interest, dividends and capital gains deduction of up to \$1 000. Complete Schedule 4 to claim this deduction.

## H

These problems are designed to teach students how to read various information slips by preparing them. Blank forms for these problems are in the Student's Workbook except for receipts which students can design for themselves. One or two examples from each question should be sufficient.

Questions 1 and 2 could be the assignment for a lesson on payroll deductions. Questions 2 to 6 could be done independently or as part of the income tax problems they relate to.

Since there are many possible names and addresses of banks, companies and schools, and the figures merely have to be placed in the correct box, the answer to only number 1 is provided.

About 15 minutes and 10 marks are appropriate for each.

### 1. Frank Frye

#### a) TD1

page 1

Frye, Frank R.

25 Apple Drive

Cookstown (prov. and postal code)

SIN

111-111-111

birthday: 25/12/69

Net Claim: 4 140\*

Net Claim Code: (1)E

Income:

0

Estimated Income:

3 000.00

Signature: Frank Frye

January 16, 1985

page 2: Basic Exemption

4 140.00

Total

4 140.00

Net Claim

4 140.00

#### b) No income tax - income too low

No CPP - under 18

No UI - works less than 15 hours for less than \$85/wk.

---

\* Metric style numbers

These problems have been designed as a simple introduction to the income tax return one section at a time. Problems 1, 3, 4, 6 and 9 could be worked out together with the aid of an overhead plus an overlay. The other problems are designed to give the students practice in the same sections plus the challenge of a new section.

The problems should take about 15 minutes each. There are approximately 10 to 20 points in each one. In doing these problems clarity and correctness should be stressed. One of the problem areas of the return is the identification area. Taxpayers abbreviate, leave out important information or make errors. If the students start properly they won't make these errors which stop the processing of their return and often their refund.

## 1. a)

## Federal Individual Income Tax Return

1984 - T1 General

Identification \_\_\_\_\_

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Philip X. Guest

Present Address (Number, Street and Apt. No. or P.O. No. or R.R. No.)

1867 Harbour Circle

City

Terra Nova

Province or Territory

Newfoundland

Postal Code

A 0 K 1 G 0

Have you filed an Income Tax Return before? Yes ☐ No ☒Name on last return; same as above ☐ orAddress on last return; same as above ☐ or

Occupation: truck driver

Name of employer: Transcan Van Lines

Address of Spouse: same ☒ orComplete the following:  
Your Social Insurance No.

9 1 1 1 1 9 1 1

Spouse's SIN

7 0 9 5 5 1 2 1

Marital Status

Married ☒

Name of Spouse

Sally Green

Your Date of Birth  
day month year

13 02 1949

Province or Territory of Residence on Dec. 31/84 was:

Newfoundland

If you became or ceased to be a resident of Canada give:

Date of Entry day month or Departure day month

01 07

## 2. a)

## Federal Individual Income Tax Return

1984 - T1 General

Identification \_\_\_\_\_

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Robert A. PARENT

Present Address (Number, Street and Apt. No. or P.O. No. or R.R. No.)

3 Warren Drive

City

Comfort Cove

Province or Territory

New Brunswick

Postal Code

E 0 I 0 E 0

Have you filed an Income Tax Return before? Yes ☒ No ☐

If "Yes", please indicate for what year: 19 83

Name on last return; same as above ☒ orAddress on last return; same as above ☐ or

1 Island Park, Sunderland, Manitoba ROW OM1

Occupation: cleaner

Name of employer: self

Address of Spouse: same ☐ or

1 Island Park, Sunderland, Manitoba ROW OM1

Complete the following:  
Your Social Insurance No.

4 4 1 3 4 1 2 4 2

Spouse's SIN

2 4 2 1 4 3 4 1 4

Marital Status

Separated ☒

Name of Spouse

Charmaine

Your Date of Birth  
day month year

24 07 1963

Province or Territory of Residence on Dec. 31/84 was:

New Brunswick

If you were self-employed in 1984, please state province

of employment New Brunswick

b)

Income from Employment	Employment income before deductions from Box (C)	101	4 585.00	
	Total employment earnings (add lines 101 and 104)	105	4 585.00	
	or more, claim \$500.00; if less, claim 20% of line 105	108	500.00	
	Total employment expenses (add line 108 & 109)	110	500.00	500.00
	Net employment earnings (line 105 - line 110)	111	4 085.00	
Other Sources	Taxable Family Allowance payments (attach copy of TFA1 slip)	118	599.00	
	Unemployment Insurance benefits (attach copy of T4U slip)	119	5 120.00	
	Business income Gross	162	5 137.00	Net
		135	4 026.00	
Total Income (add lines 111 to 143 incl.) - copy on line 200		150	13 830.00	13 830.00

## 3. The Phoenixs

a)

Claim for Personal Exemptions	Basic Personal Exemption	Claim \$3 960.00	3 960.00	
	Age Exemption - If you were born in 1919 or earlier	Claim \$2 480.00	2 480.00	
	Married Exemption	1. <input checked="" type="checkbox"/> 3 470.00		
	Exemption for Dependent Children		230	3 470.00
	Name	Relationship	Birthday	Net Income
	Annie	grand daughter	31, 10, 64	2 450.00
	Oliver	grand son	01, 04, 69	1 580.00
	Total claim for wholly dependent children			231
				2 070.00
	Additional Personal Exemptions from Schedule 6 attached			233
			0.00	
Total Personal Exemptions			235	11 980.00
				11 980.00

## 4. Gal Crichton

a)

Deductions from Total Income	Canada or Québec Pension Plan contribution through employment	202	100.08	
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	173.88	
	Registered pension plan contributions	207	648.00	
	Registered retirement savings plan premiums (attach receipts)	208	500.00	
	Registered home ownership savings plan contributions (attach receipts)	211	500.00	
	Annual union, professional or like dues (attach receipts)	212	74.00	
	Tuition fees - claimable by student only (attach receipts)	213	1 200.00	
	Add lines 202 to 222 inclusive	223	3 195.96	3 195.96

## 5. Crichton cont'd

a)	2 Calculation of Taxable Income	Total Income (from line 150 on page 1)	200	11 886.00
		Add lines 202 to 222 inclusive	223	3 195.96
		Net Income (subtract line 223 from line 200)	224	8 690.04
	Basic Personal Exemption	Claim \$3 960.00	3 960.00	
b)	Total Personal Exemptions	235	3 960.00	3 960.00
c)		(Subtract line 235 from line 228)	236	4 730.04
Other Deductions from Net Income	Deduction for blind persons or persons confined to a bed or wheelchair			
	Claim relates to self <input checked="" type="checkbox"/> or dependant (specify)	246	2 360.00	
	Education deduction (attach completed form T2202 or T2202A)	247	200.00	
	Add lines 238, 240 and lines 242 to 253 inclusive	255	2 560.00	2 560.00
	Subtract line 255 from line 236	256	2 170.04	
	Taxable Income (enter this amount on page 4)	260	2 170.04	

6. Pearl Diamond

a) 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2		400	8 368.50	
Calculation of Federal Tax Payable:				
Federal tax from Tax Table		402	1 117.00	
		405	1 117.00	
Federal Tax Payable - from line 405 or Schedule 1		406	1 117.00	
Add: Provincial (Territorial) Tax Payable (from table)	423	592.70		
Net Provincial (Territorial) Tax Payable		427	592.70	592.70
Total Payable		435	1 709.70	
Total tax deducted per information slips		440	1 721.70	
Child Tax Credit (attach completed Schedule 10)		450	367.00	
Total Credits		463	2 088.70	2 088.70
Subtract line 463 from line 435				379.00
Refund	464	379.00		

7. Pierre Bonhomme

a) 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2		400	7 318.00	
Calculation of Federal Tax Payable:				
Federal tax from Tax Table		402	918.00	
Federal Tax Payable		406	918.00	
Total Payable		435	918.00	
Total tax deducted per information slips		440	900.00	
Add: Refundable Québec Abatement from Tax Table	444	184.50		
Total Credits		463	1 084.50	1 084.50
Subtract line 463 from line 435				166.50
Refund	464	166.50		

8. Carol Fife

a) 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2		400	24 370.00	
Calculation of Federal Tax Payable:				
Federal tax from Tax Table		402	4 532.00	
Subtract: Unused portion of Spouse's Federal Tax Reduction		403	200.00	
		405	4 332.00	
Federal Tax Payable - from line 405 or Schedule 1		406	4 332.00	
Add: Provincial (Territorial) Tax Payable (from table)	423	2 129.30		
Net Provincial (Territorial) Tax Payable		427	2 129.30	2 129.30
Total Payable		435	6 461.30	
Total tax deducted per information slips		440	5 445.00	
Amounts paid by instalments		455	400.00	
Total Credits		463	5 845.00	5 845.00
Subtract line 463 from line 435				616.30
Refund	464			
Balance Due		465	616.30	
Amount Enclosed			616.30	

March 30, 1985  
Date

C. Fife  
Signature

555-1234  
Telephone

## 9. Kitty Pride

### a) Schedule 10 — CHILD TAX CREDIT

Number of Eligible Children (Box (F), TFA1) - attach TFA1 545 3 X \$367.00 1 1 101.00

Calculation of Income in Excess of the Base Amount			
My Net Income	2	7 780.00	
My spouse's Net Income	3	20 475.00	
Add lines 2, 3 and 4	5	28 255.00	
Income in excess of Base Amount (if negative, enter zero)	7	1 925.00	

Enter: 5% of line 7

Child Tax Credit (Enter this amount on line 450 on page 4 - if negative, enter 0) 8 96.25  
9 1 004.75

#### Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date January 30, 1985

Signature Leo Pride

I will ☒ will not ☐ be filing a 1984 Individual Income Tax Return.

## 10. Burgess Wight

### a) 2 Calculation of Taxable Income

Claim	Basic Personal Exemption	Claim \$3 960.00		
for	Age Exemption - If you were born in 1919 or earlier	Claim \$2 480.00		
Person-	1. <input type="checkbox"/>	3 470.00		
al	Married Exemption		230	609.91
Exemp-	2. <input checked="" type="checkbox"/>	3 960.00		
tions	Subtract: spouse's net income while married	3 350.09		
	claim	609.91		

## Schedule 2 — DEDUCTIONS TRANSFERRED FROM SPOUSE (See "Line 251" in Guide)

### A — Details of Spouse's Income

Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see "Line 238" in Guide)	1	134.18		
	3	134.18		134.18
Old Age Security Pension	5			3 215.91
Total Income	7			3 350.09
Spouse's Net Income	9			3 350.09

### B — Calculation of Deductions Transferred

your spouse's date of birth 17 July 1918 and claim \$2 480.00 2 480.00

#### Deduction for the Disabled

CNIB Registration No., if applicable		claim \$2 480.00	11	2 480.00
Enter amount from line 3 or \$1 000.00, whichever is less	13	134.18		
Total of lines 13 and 14	15	134.18		
Basic Married Exemption enter \$3 470.00	16	3 470.00		
Subtract: Married Exemption claimed (line 230, p.2) if not claimed, enter 0	17	609.91		
Excess (line 16 minus line 17)	18	2 860.09		
Claim the amount on line 15 or line 18, whichever is less	19	134.18		
Total Deductions (add lines 10, 11, 12 and 19)	20	5 094.18		

Subtract: Spouse's Net Income (from line 9) (if negative enter 0).	21	3 350.09		
Less: Spouse's Basic Personal Exemption enter \$3 960.00	22	3 960.00		
Excess (line 21 minus line 22) If line 22 is greater than line 21, enter 0	23	0.00		0.00
Deductions transferred (line 20, minus line 23) Please claim this amount on line 251 on page 2 of your return	24	5 094.18		

## a) Schedule 4 -- STATEMENT OF INVESTMENT INCOME (See "Line 120" and "Line 121" in Guide)

II -- 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction	
Other Bonds, and Trust, Bank	savings account 143.00
Total interest from Canadian sources eligible for interest, dividends and capital gains deduction	143.00 (B)
IV -- Calculation of Interest, Dividends and Capital Gains Deduction	
Total of above three amounts	143.00 (D)
Net amount eligible for interest, dividends and capital gains deduction	143.00 (E)

## b) Federal Individual Income Tax Return

1984 - T1 General

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

SIMON C. CHEQUERS

Present Address (Number, Street and Apt. No. or P.O. No. or R.R. No.)

7 Hearts Avenue

City

Chessly

Province or Territory

Province

Postal Code

P O S T A L

Have you filed an Income Tax Return before? Yes ☐ No ☒

Occupation:

Rover

Name of employer:

Sandcastle Country Club

Your Social Insurance No.

2 2 2 2 2 2 2 2 2

Spouse's SIN

Marital Status

Single ☒

Name of Spouse

Your Date of Birth  
day month year

21 09 1967

## Calculation of Total Income

Income from Employment	Employment income before deductions from Box (C)	101	2 656.50	
	Other employment income including training allowances, tips & gratuities (please specify) Tips	104	1 417.50	
	Total employment earnings (add lines 101 and 104)	105	4 074.00	
Employment	Subtract: Employment expense deduction	108	500.00	
	Total employment expenses (add line 108 & 109)	110	500.00	500.00
	Net employment earnings (line 105 - line 110)	111	3 574.00	
Other	Interest and other investment income (Schedule 4)	121	143.00	
	Total Income (add lines 111 to 143 incl.) - copy on line 200	150	3 717.00	3 717.00

## 2 Calculation of Taxable Income

	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	62.00	
	Add lines 202 to 222 inclusive	223	62.00	62.00
	Net Income (subtract line 223 from line 200)	224	3 655.00	
	Basic Personal Exemption	Claim \$3 960.00	3 960.00	
	Total Personal Exemptions	235	3 960.00	3 960.00
	(Subtract line 235 from line 228)	236	0.00	
	Interest, dividends and capital gains deduction (attach Schedule 4)	238	143.00	
	Add lines 238, 240 and lines 242 to 253 inclusive	255	143.00	143.00
	Taxable Income (enter this amount on page 4)	260	0.00	

## 4 SUMMARY OF TAX AND CREDITS

Total tax deducted per information slips	440	359.50	
Total Credits	463	359.50	359.50
			359.50
Refund	464	359.50	
Balance Due			465

## a) T2202A

Session: 4/84 to 5/84; 9/84 to 12/84

Transfer: Barb Huntingdon, son, \$450.

## b) Federal Individual Income Tax Return

1984 - T1 General

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Your Social Insurance No.

RYDER C. HUNTINGDON

3 3 3 3 3 3 3 3 3

## Calculation of Total Income

Income from Employment	Employment income before deductions from Box (C)	101	2 927.40	
	Total employment earnings (add lines 101 and 104)	105	2 927.40	
	Subtract: Employment expense deduction of line 105	108	500.00	
	Total employment expenses (add line 108 & 109)	110	500.00	500.00
	Net employment earnings (line 105 - line 110)	111	2 427.40	
Other	Other income (please specify)			
	\$1 000 Scholarship	130	500.00	
Total Income (add lines 111 to 143 incl.) - copy on line 200		150	2 927.40	2 927.40

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200 2 927.40

Deductions from Total Income	Canada or Québec Pension Plan contributions			
	Contributions through employment from Box (D) on all T4s (max. \$338.40)	202	52.69	
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	67.34	
	Tuition fees - claimable by student only (attach receipts)	213	1 209.00	
	Add lines 202 to 222 inclusive	223	1 329.03	1 329.03
Net Income (subtract line 223 from line 200)		224	1 598.37	
	Basic Personal Exemption			
	Claim \$3 960.00		3 960.00	
	Total Personal Exemptions	235	3 960.00	3 960.00
	(Subtract line 235 from line 228)	236	0.00	
	Education deduction (attach completed form T2202 or T2202A)	247	450.00	transferred
Taxable Income (enter this amount on page 4)		260	0.00	

## 4 SUMMARY OF TAX AND CREDITS

Total Payable		435	0.00
Total tax deducted per information slips		440	62.05
Total Credits		463	62.05
Subtract line 463 from line 435 and enter the difference in applicable space below.			62.05
Refund	464	62.05	
Balance Due		465	

K1. Peacock and Swallow

1½ hours, 60 marks

- a) T2202 Part I: Owl Head University; session: 1/84 to 4/84; 9/84 to 12/84  
 Part II: A Part III: \$50 x 8 = \$400 Designation: Raven P. Swallow, wife

## b) Federal Individual Income Tax Return

1984 - T1 General

P. Martin PEACOCK

5, 2, 5, 5, 2, 5, 5, 2, 5

## Calculation of Total Income

Income from Employment	Total employment earnings (add lines 101 and 104)	105	4 935.00	
	Total employment expenses (add line 108 & 109)	110	500.00	500.00
	Net employment earnings (line 105 - line 110)	111	4 435.00	
Total Income (add lines 111 to 143 incl.) - copy on line 200			150	4 435.00 4 435.00

## 2 Calculation of Taxable Income

Deductions from Total Income	Canada or Québec Pension Plan contributions Contributions through employment from Box (D) on all T4s (max. \$338.40)	202	88.83	
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	113.51	
	Tuition fees - claimable by student only (attach receipts)	213	1 250.00	
Add lines 202 to 222 inclusive			223	1 452.34 1 452.34
Net Income (subtract line 223 from line 200)			224	2 982.66
Basic Personal Exemption	Claim \$3 960.00		3 960.00	
	Total Personal Exemptions	235	3 960.00	3 960.00
	Education deduction (attach completed form T2202 or T2202A)	247	400.00	transferred*
Taxable Income (enter this amount on page 4)			260	0.00

## 4 SUMMARY OF TAX AND CREDITS

Total Payable		435	0.00
Total tax deducted per information slips	440	672.30	
Total Credits	463	672.30	672.30
Subtract line 463 from line 435 and enter the difference in applicable space below.			
Refund	464	672.30	
Balance Due	465		

\* Martin should indicate the deduction and attach one copy of the T2202 for future reference.

## Schedule 2 — DEDUCTIONS TRANSFERRED FROM SPOUSE (See "Line 251" in Guide)

## A — Details of Spouse's Income

All other income — please specify:	Employment Income	4 435.00	
Total Income		7	4 435.00
Subtract: Deductions from Total Income (please specify)	CPP & UI	202.34	
	Tuition	1 250.00	
		8	1 452.34 1 452.34
Spouse's Net Income		9	2 982.66

Is your spouse filing an Income Tax Return? Yes ☒ No ☐

## B — Calculation of Deductions Transferred

Spouse's Education Deduction	12	400.00	
Interest, Dividends and Capital Gains and Pension Income Deduction	15	0.00	
Basic Married Exemption enter \$3 470.00	16	3 470.00	
Subtract: Married Exemption claimed (line 230, p.2)	17	978.00	
Excess (line 16 minus line 17)	18	2 492.00	
Claim the amount on line 15 or line 18, whichever is less	19	0.00	
Total Deductions (add lines 10, 11, 12 and 19)	20	400.00	
Subtract: Spouse's Net Income (from line 9) (if negative enter 0).	21	2 982.66	
Less: Spouse's Basic Personal Exemption enter \$3 960.00	22	3 960.00	
Excess (line 21 minus line 22) If line 22 is greater than line 21, enter 0	23	0.00	0.00
Deductions transferred (line 20 minus line 23)	24	400.00	

K1

## c) Federal Individual Income Tax Return

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Raven P. SWALLOW

Present Address (Number, Street and Apt. No. or P.O. No. or R.R. No.)

11 Bluebird Avenue

City

Creston

Province or Territory

Province

Postal Code

P O S T A L

Have you filed an Income Tax Return before? Yes ☒ No ☐

If "Yes", please indicate for what year: 19 83

Name on last return; same as above ☒ or

1984 - T1 General

Complete the following:  
Your Social Insurance No.

5 5 5 5 5 5 5 5 5

Spouse's SIN

5 2 5 5 2 5 5 2 5

Marital Status

Married ☒

Name of Spouse

MARTIN

Your Date of Birth  
day month year

19 03 1958

## Calculation of Total Income

Income from	Employment income before deductions from Box (C)	102	33 385.80	101	33 385.80
	Commissions from Box (P), included in above total				
Employment	Total employment earnings (add lines 101 and 104)	105	33 385.80		
	Subtract: Employment expense deduction	108	500.00	*	
	Total employment expenses (add line 108 & 109)	110	500.00		500.00
	Net employment earnings (line 105 - line 110)	111	32 885.80		
Total Income (add lines 111 to 143 incl.) - copy on line 200		150	32 885.80		32 885.80

## 2 Calculation of Taxable Income

Deductions	Canada or Québec Pension Plan contributions	202	338.40		
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	508.56		
	Registered retirement savings plan premiums (attach receipts)	208	1 200.00		
	Add lines 202 to 222 inclusive	223	2 046.96		2 046.96
Net Income (subtract line 223 from line 200)		224	30 838.84		
Personal Exemptions	Basic Personal Exemption	Claim \$3 960.00	3 960.00		
	2. <input checked="" type="checkbox"/>	* 3 960.00	230	978.00	
	Subtract: spouse's net income while married	2 982.00			
	claim	978.00			
Total Personal Exemptions		235	4 938.00		4 938.00
(Subtract line 235 from line 228)		236	25 900.84		
Other Deductions	Deductions transferred from spouse (attach completed Schedule 2)	251	400.00		
	Add lines 238, 240 and lines 242 to 253 inclusive	255	400.00		400.00
	Taxable Income (enter this amount on page 4)	260	25 500.84		

## 4 SUMMARY OF TAX AND CREDITS

Federal tax from Tax Table		402	4 814.00		
Subtract: Unused portion of Spouse's Federal Tax Reduction		403	200.00		
		405	4 614.00		
Net Federal Tax Payable		420	4 614.00		
Net Provincial (Territorial) Tax Payable		427	2 256.40		2 256.40
Total Payable		435	6 870.40		
		Que	[4 614.00]		
Total tax deducted per information slips		440	7 878.00		
Add: Refundable Québec Abatement		444	827.40		
Total Credits		463	7 878.00		7 878.00
		Que	8 705.40		[8 704.40]
Subtract line 463 from line 435 and enter the difference in applicable space below.					
					1 007.60
					[4 091.40]
Refund		464	1 007.60		
		Que	[4 091.40]		
Balance Due		465			

\* To make this problem more complex you could add expenses associated with earning commissions on line 109 instead. See the pamphlet "Commission Earnings" for details.

## a) Schedule 5 — CHILD CARE EXPENSES (See "Line 214" in Guide)

1. Eligibility: To be eligible to claim child care expenses you must meet one of the following conditions:

☒ (a) there is no supporting person

## 2. Children for Whom Expenses are Claimed:

Name of child	Date of birth d m y	If born earlier than 1970 state nature of infirmity	If expenses relate to stay in boarding school or camp, state number of weeks
Brandon	30 Nov 1980		

## 3. Child Care Expense Payments:

Name	Address	SIN	Amount of payment
Milly Kettle	25 Steeles Avenue	1 4 1 1 4 1 1 4 1	4 165.00
Total Payments			4 165.00

## 4. Limitations on Amounts That May be Claimed as a Deduction:

Limitation "A"	Earned Income	37 065.00
	2/3 of the above amount is Limitation A	24 710.00
Limitation "B"	Limitation B	2 000.00

## 5. Allowable Deduction for Child Care Expenses

Allowable claim (Put on line 214, page 2 of your return.) (3) 2 000.00

## Schedule 6 — ADDITIONAL PERSONAL EXEMPTIONS (See Guide)

Did you maintain the dwelling where the dependant resided? Yes ☒ No ☐Did you reside in the dwelling where the dependant resided? Yes ☒ No ☐☒ 1. Supported relative whose net income in 1984 was not over \$490.00. Claim \$3 470.00

3 470.00

Details of Dependant:

Name	Brandon	Relationship	Son
Address	23 Debolt Street	Date of birth	30 November 80
	Iron Springs, PR P O S T A L	day month year	

Total of additional personal exemptions (line 233, p.2 of your return)

3 470.00

## Schedule 10 — CHILD TAX CREDIT

Number of Eligible Children (Box (F), TFA1) - attach TFA1

545 1 X \$367.00 1 367.00

## Calculation of Income in Excess of the Base Amount

My Net Income	2	31 171.68
Subtract: Base Amount	6	26 330.00
Income in excess of Base Amount (if negative, enter zero)	7	4 841.68

Enter: 5% of line 7 8 242.08

Child Tax Credit (Enter this amount on line 450 on page 4 - line 1 minus 8)

9 124.92

## b) Federal Individual Income Tax Return

1984 - T1 General

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Silva C. Furness

Your Social Insurance No.

4 4 4 4 4 4 4 4 4

Present Address (Number, Street and Apt. No. or P.O. No. or R.R. No.)

23 Debolt Street

Marital Status Widowed ☒

## Calculation of Total Income

Income from Employment	Employment income before deductions from Box (C)	101	37 065.00	
	Total employment earnings (add lines 101 and 104)	105	37 065.00	
	Subtract: Employment expense deduction	108	500.00	
	Total employment expenses (add line 108 & 109)	110	500.00	500.00
	Net employment earnings (line 105 - line 110)	111	36 565.00	
	Taxable Family Allowance payments (attach copy of TFAI slip)	118	359.40	
<b>Total Income</b> (add lines 111 to 143 incl.) - copy on line 200		150	36 924.40	36 924.40

## 2 Calculation of Taxable Income

Deductions from Total Income	Canada or Québec Pension Plan contributions	202	338.40	
	Contributions through employment from Box (D) on all T4s (max. \$338.40)			
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	508.32	
	Registered pension plan contributions	207	2 800.00	
	Annual union, professional or like dues (attach receipts)	212	106.00	
Total Income	Child care expenses (complete and attach Schedule 5)	214	2 000.00	
	Add lines 202 to 222 inclusive	223	5 752.72	5 752.72
<b>Net Income</b> (subtract line 223 from line 200)		224	31 171.68	
	Basic Personal Exemption	Claim \$3 960.00	3 960.00	
	Additional Personal Exemptions from Schedule 6 attached	233	3 470.00	
	Total Personal Exemptions	235	7 430.00	7 430.00
<b>Taxable Income</b> (enter this amount on page 4)		260	23 741.68	

## 4 SUMMARY OF TAX AND CREDITS

## Calculation of Federal Tax Payable:

Federal tax from Tax Table		402	4 374.00	
<b>Net Federal Tax Payable</b>		420	4 374.00	
Net Provincial (Territorial) Tax Payable		427	2 058.40	2 058.40
<b>Total Payable</b>		435	6 432.40	[4 374.00]
Total tax deducted per information slips		440	7 962.00	
Add: Refundable Québec Abatement		444	754.80	Qué
Child Tax Credit (attach completed Schedule 10)		450	124.92	
<b>Total Credits</b>		463	8 086.92	8 086.92
		Que	8 841.72	[8 841.72]
Subtract line 463 from line 435 and enter the difference in applicable space below.		464	1 654.52	1 654.52
		Que	4 467.72	[4 467.72]
<b>Refund</b>		464	1 654.52	
		Que	4 467.72	
<b>Balance Due</b>		465		

## a) Schedule 8 — CAPITAL COST ALLOWANCE (Depreciation) (See Guide)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
3	58 425.00	-	-	58 425.00	-	58 425.00	5	2 921.25	56 234.00
								730.31 *	
								Total	2 191.00

\* less: personal part of building

## b) Schedule 7 — STATEMENT OF REAL ESTATE RENTALS (See "Line 126" in Guide)

For the period January 1, 1984 to December 31, 1984

Gross Rents	Address of Property	No. of Units	
	<u>40 Whitepainter Row, Centretown</u>	<u>3</u>	<u>11 340.00</u>
Other Related Income:	<u>Government grants</u>		<u>800.00</u>
Rental income (Please enter this amount on line 160, p.1)			<u>12 140.00</u>
Expenses			
Property Taxes		<u>1 997.00</u>	
Maintenance and Repairs		<u>1 535.00</u>	
Interest		<u>3 575.00</u>	
Insurance		<u>1 410.00</u>	
Light, Heat and Water		<u>3 028.00</u>	
Advertising		<u>23.00</u>	
Total expenses		<u>11 568.00</u>	
Subtract: Portion applicable to personal residence		<u>2 886.25</u>	
Expenses (Subtract from "Rental Income")		<u>8 681.75</u>	<u>8 681.75</u>
Net Income before Capital Cost Allowance			<u>3 458.25</u>
Subtract: Capital Cost Allowance*			<u>2 191.00</u>
Net income from real estate rentals (Please enter this amount on line 126, p.1)			<u>1 267.25</u>

## Schedule 4 — STATEMENT OF INVESTMENT INCOME (See "Line 120" and "Line 121" in Guide)

## II -- 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction

Interest from Canada Savings Bonds, <u>G.I.C.'s</u>	<u>900.00</u>	
Total interest from Canadian sources eligible for interest, dividends and capital gains deduction	<u>900.00</u>	<u>900.00</u> (B)

## IV -- Calculation of Interest, Dividends and Capital Gains Deduction

Total of above three amounts	<u>900.00</u> (D)
Net amount eligible for interest, dividends and capital gains deduction	<u>900.00</u> (E)

## c) Federal Individual Income Tax Return

1984 - T1 General

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Art NMI Workman

Present Address (Number, Street and Apt. No. or P.O. No. or R.R. No.)

40 Whitepainter Row

City

Centretown

Province or Territory

Province

Postal Code

P, O, S, T, A, L

Have you filed an Income Tax Return before? Yes ☒ No ☐If "Yes", please indicate for what year: 19 Name on last return; same as above ☒ or

Occupation:

Retired

Name of employer:

Self

Complete the following:  
Your Social Insurance No.

6 5 6 5 6 5 6 5 6

Spouse's SIN

Marital Status

Widowed ☒Your Date of Birth  
day month year

15 01 1918

Province or Territory of Residence on Dec. 31/84 was:

Province

If you were self-employed in 1984, please state province

of employment

Province

## Calculation of Total Income

Pension	Old Age Security Pension (attach copy of T4A(OAS) slip)	113	3 215.91	
Income	Canada or Québec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	1 852.20	
	Interest and other investment income (Schedule 4)	121	900.00	
	Rental income (Schedule 7) Gross	160 12 140.00		
	Net	126	1 267.25	
<b>Total Income</b> (add lines 111 to 143 incl.) - copy on line 200		150	7 235.36	7 235.36

## 2 Calculation of Taxable Income

<b>Net Income</b> (subtract line 223 from line 200)		224	7 235.36	
Exemptions	Basic Personal Exemption Claim \$3 960.00		3 960.00	
	Age Exemption - If you were born in 1919 or earlier Claim \$2 480.00		2 480.00	
	<b>Total Personal Exemptions</b>	235	6 440.00	6 440.00
(Subtract line 235 from line 228)		236	795.36	
Deductions	Interest, dividends and capital gains deduction (attach Schedule 4)	238	900.00	
	<b>Taxable Income</b> (enter this amount on page 4)	260	0.00	

## 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2 400 0.00

## Calculation of Federal Tax Payable:

Federal Tax Payable - from line 405 or Schedule I	406	0.00	
<b>Net Provincial (Territorial) Tax Payable</b>	427	0.00	0.00
<b>Total Payable</b>	435	0.00	
<b>Total Credits</b>	463	0.00	0.00

**L1. The Greys**

3/4 hour, 35 marks

**a) Schedule 2 — DEDUCTIONS TRANSFERRED FROM SPOUSE (See "Line 251" in Guide)**

Old Age Security Pension	5	816.51
All other income — please specify Spouse's allowance	4 258.68	
	6 4 258.68	4 258.68
Total Income	7	5 074.68
Spouse's Net Income	9	5 074.68

 Is your spouse filing an Income Tax Return? Yes ☐ No ☒
**Calculation of Deductions Transferred**

Spouse's Age Exemption — If your spouse was 65 years of age or over in 1984, provide

your spouse's date of birth	1	October	1919	and claim \$2 480.00	10	2 480.00
Total of lines 13 and 14	15	0.00				
Basic Married Exemption enter \$3 470.00	16	3 470.00				
Subtract: Married Exemption claimed	17	0.00				
Excess (line 16 minus line 17)	18	3 470.00				
Claim the amount on line 15 or line 18, whichever is less	19	0.00				
Total Deductions (add lines 10, 11, 12 and 19)	20	2 480.00				
Subtract: Spouse's Net Income (from line 9) (if negative enter 0).	21	5 074.68				
Less: Spouse's Basic Personal Exemption enter \$3 960.00	22	3 960.00				
Excess (line 21 minus line 22) If line 22 is greater than line 21, enter 0	23	1 114.68			1 114.68	
Deductions transferred (line 20 minus line 23)	24	1 365.32				

**Schedule 4 — STATEMENT OF INVESTMENT INCOME (See "Line 120" and "Line 121" in Guide)**
**II -- 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction**

Interest from ... Bank ...	savings account	60.00	
Eligible Annuity Payments		1 968.75	
Total interest eligible for deductions		2 028.75	2 028.75 (B)

**IV — Calculation of Interest, Dividends and Capital Gains Deduction**

Total of above amounts	2 028.75 (D)
Net amount eligible for interest, dividends and capital gains deduction	2 028.75 (E)

b)

**Federal Individual Income Tax Return**

1984 - T1 General

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Sky GREY

Your Social Insurance No.

3 0 3 0 3 0 3 0 0

**Calculation of Total Income**

Pension	Old Age Security Pension (attach copy of T4A(OAS) slip)	113	3 215.91
	Canada or Québec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	1 498.35
	Other pensions or superannuation (attach copy 3 of T4A slip)	115	5 909.84
Other	Interest and other investment income (Schedule 4)	121	2 028.75
Total Income (add lines 111 to 143 incl.) - copy on line 200		150	12 652.85

## 2 Calculation of Taxable Income

		Net Income (subtract line 223 from line 200)		224	12 652.85
Exemptions	Basic Personal Exemption	Claim \$3 960.00	3 960.00		
	Age Exemption - If you were born in 1919 or earlier	Claim \$2 480.00	2 480.00		
	Total Personal Exemptions		6 440.00	235	6 440.00
		(Subtract line 235 from line 228)		236	6 212.85
Deductions	Interest, dividends and capital gains deduction (attach Schedule 4)	238	1 000.00		
	Pension income deduction	240	1 000.00		
	Deductions transferred from spouse (attach completed Schedule 2)	251	1 365.32		
	Add lines 238, 240 and lines 242 to 253 inclusive	255	3 365.32		3 365.32
		Taxable Income (enter this amount on page 4)		260	2 847.53

## 4 SUMMARY OF TAX AND CREDITS

## Calculation of Federal Tax Payable:

Federal tax from Tax Table	402	135.00	
Subtract: Unused portion of Spouse's Federal Tax Reduction	403	200.00	
	405	0.00	
Net Federal Tax Payable	420	0.00	
Net Provincial (Territorial) Tax Payable	427	150.60	150.60
Total Payable	435	150.60	150.60
	Que	0.00	
		150.60	
Balance Due	465	150.60	

## L2. I. Debbie Sloan

20 minutes, 20 marks

- a) 1. Debbie must apply for a Social Insurance Number. She should be directed to the nearest Canada Employment Centre to fill out the application form.
2. Debbie must fill in the Identification area and page 4 of a T1. We have shown all the pertinent lines completed. It is preferable to have the students do the complete form as practice.
3. Even though she does not need the difference to reduce her net income to "0", Debbie should claim the equivalent-to-married exemption instead of the exemption for a dependent child because some provincial tax credits are based on total personal exemptions. In future, when she has taxable income, she should also know how to claim this exemption.

## Federal Individual Income Tax Return

1984 - T1 General

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

I. Debbie Sloan

Present Address (Number, Street and Apt. No. or P.O. No. or R.R. No.)

1 Carrying Place, Apt. #82

City

Grimley

Province or Territory

Province

Postal Code

P, O, S T, A, L

Have you filed an Income Tax Return before? Yes ☐ No ☒

Occupation: Student

Province or Territory of Residence on Dec. 31/84 was: Province

Complete the following:  
Your Social Insurance No.

? ? ? ? ? ? ? ?

Marital Status

Single ☒Your Date of Birth  
day month year

20 09 1964

## Calculation of Total Income

Other	Taxable Family Allowance payments (attach copy of TFA1 slip)	118	359.40	
	Other income (please specify) Training Allowance*	130	1 390.20	
Total Income (add lines 111 to 143 incl.) - copy on line 200		150	1 749.60	1 749.60

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200		1 749.60
Tuition fees - claimable by student only (attach receipts)	213 0.00	**
Net Income (subtract line 223 from line 200) 224		1 749.60
Basic Personal Exemption	Claim \$3 960.00	3 960.00
Additional Personal Exemptions from Schedule 6 attached	233 3 470.00	
Total Personal Exemptions	235 7 430.00	7 430.00
Taxable Income (enter this amount on page 4) 260		0.00

## 4 SUMMARY OF TAX AND CREDITS

## Calculation of Federal Tax Payable:

Total Payable		435 0.00
Child Tax Credit (attach completed Schedule 10)	450 367.00	
Total Credits	463 367.00	367.00
Subtract line 463 from line 435		367.00
Refund	464 367.00	Balance Due 465

555-2961

Telephone

March 1, 1985

Date

I.D. Sloan

Signature

\* Welfare is not taxable.

\*\* Not deductible as she did not pay it.

## Schedule 6 — ADDITIONAL PERSONAL EXEMPTIONS (See Guide)

Did you maintain the dwelling where the dependant resided?

Yes

☒

No

Did you reside in the dwelling where the dependant resided?

Yes

☒

No

☒ 1. Supported relative whose net income in 1984 was not over \$490.00. Claim \$3 470.00

3 470.00

## Details of Dependand:

Name

Dependence

Relationship

daughter

Address

1 Carrying Place, Apt. #82

Date of birth

23

April

81

Grimley, PROVINCE

P

O

S

T

A

L

day

month

year

## Schedule 10 — CHILD TAX CREDIT

Number of Eligible Children (Box (F), TFA1) - attach TFA1

545

1

X \$367.00

1

367.00

## Calculation of Income in Excess of the Base Amount

My Net Income	2 1 749.60
Subtract: Base Amount	6 26 330.00
Income in excess of Base Amount (if negative, enter zero)	7 0.00

Enter: 5% of line 7

8

0.00

Child Tax Credit (Enter this amount on line 450 on page 4 - if negative, enter 0)

9

367.00

M

This problem represents the common tax situations of a typical Canadian family. Each section may be done as a separate problem or the whole may be used as a review lesson before proceeding to advanced classes, as a term assignment which must be completed at home and handed in at the end of the taxation course, or as an examination at the end of the course.

All of the names used in this exercise have been taken from Colombo's Canadian References. Each of them represents a Canadian sports champion.

M1

George Cann will have no taxable income and therefore he does not have to file a return. As he is self-employed he will not fill in a Tax Exemption Return (TD1) but he must keep track of his income which his father must report on his T1 when claiming an exemption for a dependent child. Because he is claiming him as a dependant, his father must attach the statement of Family Allowances for George to his return. George's mother also has to fill out a Child Tax Credit schedule for him.

M2

## Federal Individual Income Tax Return

1984 - T1 General

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

LeIa B. CANN

Complete the following:  
Your Social Insurance No.

2 1 0 2 1 0 2 1 0

## Calculation of Total Income

Employment	Employment income before deductions from Box (C)	101	5 040.00	
	Total employment earnings (add lines 101 and 104)	105	5 040.00	
	or more, claim \$500.00; if less, claim 20% of line 105	108	500.00	
	Total employment expenses (add line 108 & 109)	110	500.00	
	Net employment earnings (line 105 - line 110)	111	4 540.00	
Total Income (add lines 111 to 143 incl.) - copy on line 200		150	4 540.00	4 540.00

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

4 540.00

Deductions	Canada or Québec Pension Plan contributions			
	Contributions through employment from Box (D) on all T4s (max. \$338.40)	202	90.72	
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	115.92	
	Tuition fees - claimable by student only (attach receipts)	213	1 190.00	
	Add lines 202 to 222 inclusive	223	1 396.64	1 396.64
Net Income (subtract line 223 from line 200)		224	3 143.36	
	Basic Personal Exemption			
	Claim \$3 960.00		3 960.00	
	Total Personal Exemptions	235	3 960.00	3 960.00
(Subtract line 235 from line 228)		236		0.00
	Education deduction (attach completed form T2202 or T2202A)	247	Transferred	
	Add lines 238, 240 and lines 242 to 253 inclusive	255		0.00
	Taxable Income (enter this amount on page 4)	260		0.00

## 4 SUMMARY OF TAX AND CREDITS

		Total Payable	435	0.00
Total tax deducted per information slips		440	773.60	
Canada Pension Plan Overpayment		453	*	
Total Credits		463	773.60	773.60
Subtract line 463 from line 435 and enter the difference in applicable space below.				773.60
Refund	464	773.60	Balance Due	465

\* A real refund (\$809.60) would include \$36 CPP overpayment which would have been added by the tax computer (see the guide, 1.202). It can also be calculated on form T2204.

M3

## Federal Individual Income Tax Return

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Ethel C.W. CANN

1984 - T1 General

Your Social Insurance No.

2 6 4 2 6 4 2 6 4

## Calculation of Total Income

Employment Income	Employment income before deductions from Box (C)	101	3 360.00	
	Total employment earnings (add lines 101 and 104)	105	3 360.00	
	or more, claim \$500.00; if less, claim 20% of line 105	108	500.00	
	Total employment expenses (add line 108 & 109)	110	500.00	500.00
	Net employment earnings (line 105 - line 110)	111	2 860.00	
	Total Income (add lines 111 to 143 incl.) - copy on line 200	150	2 860.00	2 860.00

## 2 Calculation of Taxable Income

Deductions	Canada or Québec Pension Plan contributions Contributions through employment from Box (D) on all T4s (max. \$338.40)	202	60.48	
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	77.28	
	Add lines 202 to 222 inclusive	223	137.76	137.60
	Net Income (subtract line 223 from line 200)	224		2 722.24
	Basic Personal Exemption		Claim \$3 960.00	3 960.00
	Total Personal Exemptions	235	3 960.00	3 960.00
	Taxable Income (enter this amount on page 4)	260		0.00

## 4 SUMMARY OF TAX AND CREDITS

	Total Payable	435	0.00
Child Tax Credit (attach completed Schedule 10)	450	0.00	
Total Credits	463	0.00	0.00

## Schedule 10 - CHILD TAX CREDIT

Number of Eligible Children (Box (F), TFA1) - attach TFA1

545 1 X \$367.00 1 367.00

## Calculation of Income in Excess of the Base Amount

My Net Income	2	2 722.24
My spouse's Net Income	547	3 34 417.68
Add lines 2, 3 and 4	5	40 139.92
Subtract: Base Amount	6	26 330.00
Income in excess of Base Amount (if negative, enter zero)	7	13 809.92

Enter: 5% of line 7

8 690.50

Child Tax Credit (Enter this amount on line 450 on page 4 - if negative, enter 0)

9 0.00

M4

## Schedule 4 - STATEMENT OF INVESTMENT INCOME (See "Line 120" and "Line 121" in Guide)

## II -- 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction

Interest from Canada Savings Bonds, CSB's	1 100.00	
Total interest from Canadian sources eligible for interest, dividends and capital gains deduction	1 100.00	1 100.00 (B)

## IV -- Calculation of Interest, Dividends and Capital Gains Deduction (See "Line 238" in Guide)

Net amount eligible for interest, dividends and capital gains deduction	1 100.00 (E)
---	--------------

## Schedule 9 - MEDICAL EXPENSES Attach receipts (See "Line 242" in Guide).

Period covered January 1, 1984 to December 31, 1984

Date of payment	Name of patient	Payment made to	Description of medical expenses	Amount paid
Jan 15 84	George	Canader Medical Centre	tennis elbow treatment	400.00
Feb 27 84	Lela	Canader Medical Centre	fish hook scars removal	400.00
July 14 84	Ethel	Canader Medical Centre	athlete's foot treatment	200.00
Oct 26 84	Lionel	Canader Medical Centre	swimmer's ear treatment	200.00
Total medical expenses (Put on line 241, p.2 then calculate the allowable portion.)				1 200.00

## Federal Individual Income Tax Return

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

1984 - T1 General

Your Social Insurance No.

Lionel C. CANN

1 0 2 1 0 2 1 0 2

## Calculation of Total Income

Income from Employment	Employment income before deductions from Box (C)	101	40 425.00	
	Total employment earnings (add lines 101 and 104)	105	40 425.00	
	Total employment expenses (add line 108 & 109)	110	500.00	
	Net employment earnings (line 105 - line 110)	111	39 925.00	
from Other Sources	Taxable Family Allowance payments (attach copy of TFAL slip)	118	359.40	
	Interest and other investment income (Schedule 4)	121	1 100.00	
	<b>Total Income</b> (add lines 111 to 143 incl.) - copy on line 200	150	41 384.40	41 384.40

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

41 384.40

Deductions from Total Income	Canada or Québec Pension Plan contributions through employment	202	338.40	
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	204	508.32	
	Registered pension plan contributions	207	3 000.00	
	Annual union, professional or like dues (attach receipts)	212	120.00	
	Add lines 202 to 222 inclusive	223	3 966.72	3 966.72
	<b>Net Income</b> (subtract line 223 from line 200)	224		37 417.68

Claim for Personal Exemptions	Basic Personal Exemption	Claim \$3 960.00	3 960.00	
	Married Exemption			
	2. <input checked="" type="checkbox"/> Subtract: spouse's net income while married	230	1 237.76	
	Exemption for Dependent Children	claim		
	George	Son	11 01 68	1 031.10
				710.00
	Total claim for wholly dependent children	231	710.00	710.00
	Total Personal Exemptions	235	5 907.76	5 907.76
	(Subtract line 235 from line 228)	236		31 509.92
Other Deductions from Net	Interest, dividends and capital gains deduction (attach Schedule 9)	238	1 000.00	
	Medical expenses (attach receipts & Schedule 4)	241	1 200.00	
	Subtract: 3% of "Net" Income (line 224)		1 122.53	
	Allowable portion of medical expenses	242	77.47	
	Charitable donations (attach all receipts)	243	50.00	*
	Education deduction (attach completed form T2202 or T2202A)	247	400.00	
	Add lines 238, 240 and lines 242 to 253 inclusive	255	1 527.47	1 527.47
	<b>Taxable Income</b> (enter this amount on page 4)	260		29 982.45

## 4 SUMMARY OF TAX AND CREDITS

Federal tax from Tax Table	402	5 948.00	
Subtract: Unused portion of Spouse's Federal Tax Reduction	403	200.00	
	405	5 748.00	
Federal Tax Payable - from line 405 or Schedule 1	406		5 748.00
Add: Provincial (Territorial) Tax Payable (from table)	423	2 760.40	
Net Provincial (Territorial) Tax Payable	427	2 760.40	2 760.40
Total Payable	435		8 508.40
	Que		[5 748.00]
Total tax deducted per information slips	440	9 671.40	
Add: Refundable Québec Abatement from Tax Table	444	1 012.20	
Total Credits	463	9 671.40	9 671.40
	Que	[10 683.60]	[10 683.60]
Subtract line 463 from line 435 and enter the difference in applicable space below.	Que		1 163.00
			[4 935.60]
Refund	464	1 163.00	
	Que		[4 935.60]
Balance Due	465		

\* This figure could be deleted if the students are to use Schedule 1.

### The problems

These problems all involve the self-employed and, therefore, the income tax responsibilities of small business. They can be done in any course including a tax section and are especially interesting to bookkeeping and accounting classes. The first one is suitable for any adventurous junior class at the end of their course as well as for the basis of senior lessons. Complications are added to each problem in the series.

**N1** presents a single person who works in her home and, therefore, has to separate her personal expenses from the business. Her accounts are basic. Capital cost allowance calculations could be added for the furniture if a more complicated problem is desired.

**N2** is also a single small businessman. He has investment income which means he has to calculate his tax on Schedule 1. He must calculate capital cost allowance.

**N3** is a single parent who has a small business on top of wages. He has additions in his capital cost allowance calculations and schedules 6 and 10 as part of his income tax calculations because he claims the equivalent-to-married exemption and Child tax Credit for his daughter.

**N4** has the added responsibilities of an employer in his business.

**N5** is a partnership. Income from employment, an employee and capital cost allowance including additions and disposal — all must be considered in doing this problem.

We have done all of these problems with the Standard Financial Statements available to taxpayers.

### Suggestions

A good approach when teaching these problems is to take one, N1, for example, and do it step by step with the class. Start by reading the question, analysing it and deciding what has to be done and in what order. Prepare a blank worksheet on an overhead transparency. Have the students prepare the trial balance column in their own workbooks then go over it with the whole class. Then prepare the adjustments as a class and assign the adjusted trial balance to the students. Prepare the income statement column and have the students complete the Statement of Income and Expenses. Take that up and have them complete the balance sheet. Finish the lessons with the income tax return.

At the appropriate place in each of the following problems introduce the students to the new idea, such as capital cost allowance, and turn them loose on the rest of the problem assigning greater and greater chunks to them to do on their own. Take up the problems as the parts are assigned so that errors will be caught before they become inextricably woven into the following sections and the students' minds.

If you wanted to simplify these problems for a less advanced class you could prepare one or more of the financial statements as a sort of illustration or give the students the figures for the business income and have them do the income tax return, for example.

We have not suggested the time needed for each exercise or the marks because classes vary so much in their backgrounds and preparation. These problems could be done over a week or more with a junior class or in a couple of hours by an advanced one. Junior classes could be given a mark for each line completed correctly, and senior ones 5, 10 or 25 marks for each statement. Each teacher is the best judge of how long each class should be allowed to do the problems and what form the reward should take.

45

N1

b)

STATEMENT OF BUSINESS INCOME AND EXPENSES				T2124
Income	Gross revenue	\$50 000.00		
	Gross income		50 000.00	
Cost of Goods Sold	Gross profit		<u>50 000.00</u>	
Expenses	Accounting	300.00		
	Advertising	48.57		
	Automobile expenses	7 725.49		
	Fire and liability insurance	591.00		
	Interest, exchange, bank charges	63.00		
	Business tax, fees, licences	150.00		
	Office expenses	207.73		
	Supplies, materials	9 541.96		
	Light, heat, water, telephone	1 141.32		
	Rent	6 000.00		
	Maintenance and repairs	900.00		
	Salary or wages - employee	1 800.00		
	Other expenses	37.17		
	Total Expenses	<u>23 506.24</u>	23 506.24	
Excess of Income over Expenses			\$26 493.76	=====

c)

CASTLE CHARMING DAYCARE CENTRE			
Balance Sheet			
December 31, 1984			
ASSETS			
=====			
Current Assets:			
	cash	\$2 596.76	
	prepaid insurance	<u>400.00</u>	
Total assets			<u>\$2 996.76</u>
			=====
OWNER'S EQUITY			
=====			
Capital, January 1, 1984		\$2 166.66	
plus: net income for 1984		26 493.76	
less: drawings		<u>25 663.66</u>	
Capital, December 31, 1984			<u>\$2 996.76</u>
			=====

d)

# Federal Individual Income Tax Return

1984 - T1 General

Identification \_\_\_\_\_

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

ELLA CINDERS

Complete the following:  
Your Social Insurance No.

7 7 7 7 7 7 7 7 7

Self-	Business income	Gross	162	50 000.00	Net	135	26 493.76	
Total Income (add lines 111 to 143 incl.) - copy on line 200						150	26 493.76	26 493.76

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

26 493.76

Deductions	Contribution payable on self-employed earnings (from page 3)	203	676.80	
	Add lines 202 to 222 inclusive	223	676.80	676.80
	Net Income (subtract line 223 from line 200)	224	25 816.96	
		228	25 816.96	
	Basic Personal Exemption	Claim \$3 960.00	3 960.00	
	Total Personal Exemptions	235	3 960.00	3 960.00
	Taxable Income (enter this amount on page 4)	260	21 856.96	

N1

d) contd

Attach all required information slips, receipts, schedules and statements to the top of this page.

3

CANADA PENSION PLAN CONTRIBUTION ON SELF-EMPLOYED EARNINGS			
Pensionable self-employed earnings		26 493.76	
Subtract: basic Canada Pension Plan exemption of \$2 000.00		2 000.00	
Equals: earnings subject to contribution (maximum \$18 000.00)		18 000.00	
Required contributions (3.6% of earnings subject to contribution: max. \$676.80)			676.80
Canada Pension Plan Contribution Payable on Self-Employed Earnings			676.80

SELF-EMPLOYMENT REPORT			
How many commercial operations, in the following fields, are covered by this report:			
Business	1	Professions	
Fishing		Rentals	
		Farming	
		Commission Sales	
Business' name and address		Briefly describe the major function of this operation:	
Castle Charming Daycare Centre		Daycare	
242 Coach Street		Does this operation involve the resale of goods?	
Midnight Lake, Province		No <input checked="" type="checkbox"/> Yes - retail <input type="checkbox"/> wholesale <input type="checkbox"/>	
P.O.S.T.A.L.		Total income from this operation \$50 000.00	
Fiscal period ending in (month) December 31 19 84		Products, construction activities or services	
		1. babysitting 100 %	

## 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2		400	21 856.96	
Calculation of Federal Tax Payable:				
Federal tax from Tax Table		402	3 910.00	
		405	3 910.00	
Federal Tax Payable - from line 405 or Schedule 1		406	3 910.00	
Net Federal Tax Payable		420	3 910.00	
Add: Provincial (Territorial) Tax Payable (from table)	423	1 849.50		
Prov. (Terr.) Tax Payable (above, Schedule 1, TIC (Sask))	425	1 849.50		
Net Provincial (Territorial) Tax Payable	427	1 849.50	1 849.50	
Canada Pension Plan contribution payable on self-employed earnings from page 3	432		676.80	
Total Payable	435		6 436.30	
	Que		[3 910.00]	
Add: Refundable Québec Abatement from Tax Table in Guide or from line 444 on Schedule 1	444	[678.20]		Que
Amounts paid by instalments	455	6 000.00		
Total Credits	463	6 000.00	6 000.00	
	Que	[6 678.20]	[6 678.20]	
Subtract line 463 from line 435 and enter the difference in applicable space below.		Que	436.30	
			[2 763.20]	
Refund	464	436.30		
	Que	[2 768.20]		
Balance Due	465			

## Income Tax Worksheet

[illegible]

CAPITAL COST ALLOWANCE SCHEDULE										T2132	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
7	64 000			64 000		64 000	15%	9 600		54 400	
8	17 800			17 800		17 800	20%	3 560		14 240	
8	5 620			5 620		5 620	20%	1 124		4 496	
10	720			720		720	-			720	
										Total CCA \$14 284.00	

N2

b)

STATEMENT OF BUSINESS INCOME AND EXPENSES			T2124
Income	Sales, gross revenue	108 690.67	
	Gross income		108 690.67
Cost of Goods Sold	Gross profit		<u>108 690.67</u>
Expenses	Accounting	760.00	
	Capital Cost Allowance	14 284.00	
	Truck expenses	1 575.00	
	Fire and liability insurance	282.00	
	Interest, bank charges	13 246.00	
	Supplies, materials	1 328.00	
	Business tax, fees, licences	1 638.75	
	Maintenance, boats	21 472.00	
	CPP (QPP), UI	834.72	
	Other Expenses - moorage	21 000.00	
	- wages to employees	17 344.95	
	- delivery	552.00	
	Total Expenses	<u>94 317.42</u>	94 317.42
Excess of Income over Expenses			<u>\$14 373.25</u>

ADJUSTMENTS TO INCOME SCHEDULE			T2130
Excess of income over expenses		\$44 373.25	
	total	<u>14 373.25</u>	\$14 373.25
Adjusted net income			<u>14 373.25</u>
Net Income			<u>14 373.25</u>

Balance Sheet - December 31, 1984			
ASSETS	prepaid insurance		\$ 564.00
=====	boat	\$100 000.00	
	less: accumulated depreciation	<u>45 600.00</u>	54 400.00
	fishing equipment	25 000.00	
	less: accumulated depreciation	<u>10 760.00</u>	14 240.00
	furniture and fixtures	9 360.00	
	less: accumulated depreciation	<u>4 864.00</u>	4 496.00
	truck	6 200.00	
	less: accumulated depreciation	<u>5 480.00</u>	720.00
	Total assets		<u>\$74 420.00</u>
LIABILITIES	bank overdraft	937.00	
=====	accounts payable	10 243.00	
	interest payable	2 217.00	
	loan payable	<u>46 274.00</u>	
	Total liabilities		59 671.00
CONTRIBUTED CAPITAL	capital January 1	15 244.00	
=====	less: withdrawals	<u>4 860.25</u>	
	plus: net income for period	<u>14 373.25</u>	
	capital December 31		14 749.00
	Total Liabilities and Contributed Capital		<u>74 420.00</u>

N2

c)

## Federal Individual Income Tax Return

1984 - T1 General

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Joanasie NMI UMIALIK

Complete the following:  
Your Social Insurance No.

1 0 1 0 1 0 1 0 1

## Calculation of Total Income

Taxable dividends from taxable Canadian corporations (Schedule 4)	120	1 800.00	
Business income Gross 162 108 690.67	Net 135	14 373.25	
<b>Total Income</b> (add lines 111 to 143 incl.) - copy on line 200	150	16 173.25	16 173.25

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200 16 173.25

Contribution payable on self-employed earnings (from page 3)	203	510.24	
Add lines 202 to 222 inclusive	223	510.24	510.24
<b>Net Income</b> (subtract line 223 from line 200)	224	15 663.01	
	228	15 663.01	
Basic Personal Exemption Claim \$3 960.00		3 960.00	
Total Personal Exemptions	235	3 960.00	3 960.00
(Subtract line 235 from line 228)	236	11 703.01	
Interest, dividends and capital gains deduction (attach Schedule 4)	238	1 000.00	
Add lines 238, 240 and lines 242 to 253 inclusive	255	1 000.00	1 000.00
Subtract line 255 from line 236	256	10 703.01	
<b>Taxable Income</b> (enter this amount on page 4)	260	10 703.01	

Attach all required information slips, receipts, schedules and statements to the top of this page.

3

## CANADA PENSION PLAN CONTRIBUTION ON SELF-EMPLOYED EARNINGS

Pensionable self-employed earnings	16 173.25	
Subtract: basic Canada Pension Plan exemption of \$2 000.00	2 000.00	
Equals: earnings subject to contribution (maximum \$18 000.00)	14 173.25	
Required contributions (3.6% of earnings subject to contribution: max. \$676.80)		510.24
<b>Canada Pension Plan Contribution Payable on Self-Employed Earnings</b>		510.24

## SELF-EMPLOYMENT REPORT

Business <input type="checkbox"/> 1	Professions <input type="checkbox"/>	Farming <input type="checkbox"/>
-------------------------------------	--------------------------------------	----------------------------------

Complete the following for the commercial operation with the largest total income:

Business' name and address	Briefly describe the major function of this operation:
Umialik's Boat Charter	Take people fishing
1624 Shore Road	Does this operation involve the resale of goods?
Pond Inlet, PR. P.O.S.T.A.L	No <input checked="" type="checkbox"/> Yes - retail <input type="checkbox"/> wholesale <input type="checkbox"/>
Fiscal period ending in (month) <u>October 31</u> 19 <u>84</u>	Total income from this operation <u>\$108 690.67</u>
	Products, construction activities or services
	1. <u>Fishing charters</u> <u>100</u> %

N2

c) contd

**4 SUMMARY OF TAX AND CREDITS**Taxable Income from line 260 on page 2 400 **10 703.01**

Calculation of Federal Tax Payable:

Federal Tax Payable - from line 405 or Schedule 1	406	1 153.37
<b>Net Federal Tax Payable</b>	420	1 153.37
Prov. (Terr.) Tax Payable (above, Schedule 1, TIC (Sask) 425	519.02	519.02
<b>Net Provincial (Territorial) Tax Payable</b>	427	519.02
Canada Pension Plan contribution payable on self-employed earnings from page 3	433	510.24
<b>Total Payable</b>	435	2 182.63
	Qué	1 153.37
Add: Refundable Québec Abatement	444	223.31
Amounts paid by instalments	455	3 200.00
<b>Total Credits</b>	463	3 200.00
	Qué	1 153.37
Subtract line 463 from line 435 and enter the difference in applicable space below.	Qué	1 017.37
		2 269.94
Refund transferred		
468	Refund 464	1 017.37
		2 269.94
	Qué	
	Balance Due 465	

**Schedule 1 — DETAILED TAX CALCULATION (See Guide)****Federal Income Tax**

Federal Income Tax on Taxable Income - Use the "1984 Rates of Federal Income Tax" tables

Taxable Income from line 260, p.2	10 703.01		
On the first	7 428.00	tax is	1 139.00
On remaining	3 275.01	tax at 19 % is	622.25
<b>Total Federal Income Tax on Taxable Income</b>			1 761.25
			1 761.25

Subtract:

Federal Dividend Tax Credit - 22 2/3% of taxable amount of dividends from Canadian corporations (line 120, p.1), not to exceed "Total" above	502	407.88	
<b>Total of above credits</b>		407.88	407.88
	<b>Basic federal tax</b>	505	1 353.37

**Subtract: Federal Tax Reductions:**

1. For self (\$200.00 or the amount of "Basic Federal Tax", whichever is less)	200.00		
<b>Net Federal Tax Reductions (if negative, enter 0)</b>	200.00		200.00
	<b>Reduced basic federal tax</b>		1 153.37
	<b>Federal Tax Payable **</b>	406	1 153.37

**Provincial(Territorial) Income Tax**

Basic Provincial(Territorial) Income Tax - 45% of "Basic federal tax" (line 505 above)		519.02	
<b>Provincial (Territorial) tax payable **</b>	425	519.02	

<b>Refundable Québec Abatement -- 16.5% of "Basic federal tax" (line 505 above)</b>	444	223.31	
---	-----	--------	--

**Schedule 4 — STATEMENT OF INVESTMENT INCOME (See "Line 120" and "Line 121" in Guide)****I -- Taxable Amount of Dividends from Taxable Canadian Corporations**

1. Dividends Eligible for Interest, Dividends and Capital Gains Deduction (from Box (H) on T3 slips or Box (B) on T5 slips) - include only those dividends received from a corporation dealt with at arm's length

900.00 X 2

<b>Total dividends eligible for interest, dividends &amp; capital gains deduction</b>	1 800.00	1 800.00	(A)
---	----------	----------	-----

**IV -- Calculation of Interest, Dividends and Capital Gains Deduction**

<b>Total dividends eligible for interest, dividends and capital gains deduction (A)</b>	1 800.00		
<b>Total of above three amounts</b>	1 800.00		(D)
<b>Net amount eligible for interest, dividends and capital gains deduction</b>	1 800.00		(E)

**Interest, Dividends and Capital Gains Deduction (Enter \$1 000.00 or amount (E), whichever is less)**



N3

b)

CAPITAL COST ALLOWANCE SCHEDULE									T2132
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
10	-	45 000	-	45 000	22 500	22 500	30%	6 750	38 250
10	-	8 800	-	8 800	4 400	4 400	30%	1 320	7 480
Total CCA \$8 070									
A - Additions									
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
10	skidder	45 000	-	45 000	-	45 000			
10	truck	8 800	-	8 800	-	8 800			

c)

STATEMENT OF BUSINESS INCOME AND EXPENSES				T2124
Income	Sales, gross revenue	40 841.00		
	Gross income		40 841.00	
Cost of Goods Sold	Gross profit		<u>40 841.00</u>	
Expenses	Accounting	120.00		
	Capital Cost Allowance	8 070.00		
	Truck expenses	1 090.00		
	Fire and liability insurance	1 867.00		
	Interest, bank charges	3 200.00		
	Business tax, fees, licences	294.00		
	Maintenance and repairs (skidder)	8 665.00		
	Supplies, materials - fuel & lubricant	6 200.00		
	Power saw	465.00		
	Total Expenses	29 971.00	29 971.00	
Excess of Income over Expenses			<u>10 870.00</u>	

Balance Sheet December 31, 1984				
ASSETS				
=====				
cash			2 000	
skidder - cost	45 000			
less: acc. CCA	<u>6 750</u>			
		38 250		
truck -	8 800			
less: acc. CCA	<u>1 320</u>			
		7 480		
Total assets				47 730
LIABILITIES AND OWNER'S EQUITY				=====
accounts payable	2 420			
equipment loan	<u>26 000</u>			
		28 420		
Owner's capital				
Capital	13 160			
plus: net income for 1984	<u>10 870</u>			
	24 030			
less: drawings	<u>4 720</u>			
		19 310		
Total Liabilities and Owner's Equity				<u>47 730</u>

N3

d)

## Federal Individual Income Tax Return

1984 - T1 General

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Jean-François LAPLANTE

Complete the following:  
Your Social Insurance No.

?	1	1	2	1	2	1	1	2
---	---	---	---	---	---	---	---	---

## Calculation of Total Income

Income from Employment	Employment income before deductions from Box (C)	101	20 580.00	
	Total employment earnings (add lines 101 and 104)	105	20 580.00	
	Subtract: Employment expense deduction - If line 105 is \$2 500.00 or more, claim \$500.00; if less, claim 20% of line 105	108	500.00	
	Total employment expenses (add line 108 & 109)	110	500.00	
	Net employment earnings (line 105 - line 110)	111	20 080.00	
Others	Taxable Family Allowance payments (attach copy of TFA1 slip)	118	359.40	
Self	Business income Gross	162	40 841.00	
	Net	135	10 870.00	
Total Income (add lines 111 to 143 incl.) - copy on line 200		150	31 309.40	31 309.40

## 2 Calculation of Taxable Income

Deductions from Total Income	Canada or Québec Pension Plan contributions	202	334.44	
	Contributions through employment from Box (D) on all T4s (max. \$338.40)	204	473.34	
	Unemployment Insurance premiums from Box (E) on all T4s (max. \$508.56)	212	189.00	
	Annual union, professional or like dues (attach receipts)	222	3 000.00	
	Other deductions (please specify) maintenance	223	3 996.78	3 996.78
Add lines 202 to 222 inclusive		223	3 996.78	3 996.78
Net Income (subtract line 223 from line 200)		224	27 312.62	
	Basic Personal Exemption	235	3 960.00	
	Additional Personal Exemptions from Schedule 6 attached	235	3 470.00	
	Total Personal Exemptions	235	7 430.00	7 430.00
	(Subtract line 235 from line 228)	236	19 882.62	
Taxable Income (enter this amount on page 4)		260	19 882.62	

Attach all required information slips, receipts, schedules and statements to the top of this page.

3

## SELF-EMPLOYMENT REPORT

How many commercial operations, in the following fields, are covered by this report:

Business

1

Professions

Farming

Complete the following for the commercial operation with the largest total income:

Business' name and address

J.F. Laplante Enterprises

434 Noyer Ave.

Pointe-aux-Pins, Province

P O S T A L  
| | | | |

Briefly describe the major function of this operation:

Contract skidder operator

Does this operation involve the resale of goods?

No ☒Yes - retail ☐wholesale ☐

Total income from this operation \$ 40 841.00

Fiscal period ending in (month) December 31 19 84

Products, construction activities or services

1. logging

100 %

N3

d) cont'd

## 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2		400	19 882.62	
Calculation of Federal Tax Payable:				
Federal tax from Tax Table		402	3 457.00	
		405	3 457.00	
Federal Tax Payable - from line 405 or Schedule 1		406	3 457.00	
Net Federal Tax Payable		420	3 457.00	
Add: Provincial (Territorial) Tax Payable (from table)	423	1 645.70		
Net Provincial (Territorial) Tax Payable		427	1 645.70	1 645.70
Total Payable		435	5 102.70	3 457.00
		Que		
Total tax deducted per information slips	440	2 705.30		
Add: Refundable Québec Abatement from Tax Table	444	[603.40]		Qué
Child Tax Credit (attach completed Schedule 10)	450	317.87		
Total Credits		463	3 023.17	3 023.17
		Que	[3 626.57]	[3 626.57]
Subtract line 463 from line 435			2 079.53	[169.57]
Refund	464	[169.57]	Qué	
Balance Due		465	2 079.53*	

\* Jean will have to make instalment payments next year for his business income.

## Schedule 6 — ADDITIONAL PERSONAL EXEMPTIONS (See Guide)

Did you maintain the dwelling where the dependant resided? Yes ☒ No ☐

Did you reside in the dwelling where the dependant resided? Yes ☒ No ☐

The answer to both of the above questions must be "Yes" to claim this exemption.

If applicable, check and claim item 1 or 2, and provide "Details of Dependant" below.

☒ 1. Supported relative whose net income in 1984 was not over \$490.00. Claim \$3 470.00 3 470.00

☐ 2. Supported relative whose net income in 1984 was over \$490.00 but not over \$3 960.00

3 960.00

Details of Dependant:

Name	Rose	Relationship to you	daughter
Address	434 Noyer Avenue	Date of birth	10 January 72
	Pointe-aux-Pins, PR P O S T A L	day month year	

Total of additional personal exemptions (line 233, p.2 of your return) 3 470.00

## Schedule 10 — CHILD TAX CREDIT

Number of Eligible Children (Box (F), TFA1) - attach TFA1 545 1 X \$367.00 1 367.00

## Calculation of Income in Excess of the Base Amount

• Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.	
My Net Income	2 27 312.62
Add lines 2, 3 and 4	5 27 312.62
Subtract: Base Amount	6 26 330.00
Income in excess of Base Amount (if negative, enter zero)	7 982.62

Enter: 5% of line 7 8 49.13

Child Tax Credit (Enter this amount on line 450 on page 4 - if negative, enter 0) 9 317.87

a)

CAPITAL COST ALLOWANCE SCHEDULE										12132
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
3	32 550	-	-	32 550	-	32 550	5%	1 627.50	30 922.50	
10	5 250	-	-	5 250	-	5 250	30%	1 575.00	3 675.00	
8	1 750	750	-	2 500	375	2 125	20%	425.00	1 700.00	
Total CCA									\$ 3 627.50	
A - Additions										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
8	lathe	750.00	-	-	750.00	-	-	750.00		

b)

## Income Tax Worksheet

	TRIAL BALANCE		ADJUSTMENTS		ADJTD TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
cash on hand + in bank	1 912.28				1 912.28				1 912.28	
accounts receivable	5 450.00				5 450.00				5 450.00	
inventory	130 500.00				130 500.00		130 500.00	130 500.00		
business licence	120.00				120.00		120.00			
advertising	1 910.00		(a)	1 150.00	1 910.00		1 910.00		1 150.00	
prepaid insurance	2 300.00				1 150.00					
general office expenses	888.00				888.00		888.00			
land	14 000.00				14 000.00				14 000.00	
building	40 000.00		(b)	1 627.50	40 000.00				40 000.00	
- acc. CCA	7 450.00								9 077.50	
mortgage - land, bldg.	35 000.00				35 000.00				35 000.00	
property taxes	2 450.00				2 450.00		2 450.00			
truck	8 400.00				8 400.00				8 400.00	
- acc. CCA	3 150.00		(c)	1 575.00						
loan - truck	4 800.00				4 725.00				4 725.00	
operating exp. - truck	4 100.00				4 800.00				4 800.00	
tools and equipment	5 235.00				4 100.00		4 100.00			
- acc. CCA	5 332.00		750	(e)	5 985.00				5 985.00	
bank & int. expenses	3 485.00		(d)	425.00					3 910.00	
accounts payable	71 830.00				5 332.00		5 332.00			
sales	165 580.33				71 830.00				71 830.00	
purchases	49 000.00		(e)	750.00	165 580.33		165 580.33			
H. Swift - capital	38 949.00				48 250.00		48 250.00		38 949.00	
H. Swift - drawings	18 000.00				18 000.00					
sal. - mech & bookkeeper	39 300.00				39 300.00		39 300.00			
CPP (QPP) - employees	635.40				635.40		635.40			
UI - mech.	711.65				711.65		711.65			
	330 244.33	330 244.33								
ADJUSTMENTS										
insurance ex.			1 150.00 (a)				1 150.00			
building depreciation			1 627.50 (b)				1 627.50			
truck depreciation			1 575.00 (c)				1 575.00			
tool depreciation			425.00 (d)				425.00			
			5 527.50	5,527.50	333 871.33		238 974.55		168 291.50	
							57 105.78		57 105.78	
							296 080.33		225 397.28	
									296 080.33	225 397.28

STATEMENT OF BUSINESS INCOME AND EXPENSES				T2124
<b>Income</b>				
Sales, gross revenue	165 580.33	165 580.33	165 580.33	
Gross income				<u>165 580.33</u>
<b>Cost of Goods Sold</b>				
Beginning inventory	130 500.00			
Purchases	48 250.00			
	<u>178 750.00</u>			
Ending inventory	(130 500.00)			
Cost of Goods Sold			48 250.00	<u>(48 250.00)</u>
				<u>117 330.33</u>
<b>Expenses</b>				
Advertising	1 910.00			
Capital Cost Allowance	3 627.50			
Truck expenses	4 100.00			
Insurance	1 150.00			
Interest	5 332.00			
Business licence	120.00			
Office expenses	888.00			
Property taxes	2 450.00			
CPP (QPP) UIC	1 347.05			
Salary to spouse	12 000.00			
Other salaries	<u>27 300.00</u>			
Total expenses	60 224.55			<u>(60 224.55)</u>
Excess of Income over Expenses				<u>57 105.78</u>

ADJUSTMENTS TO INCOME SCHEDULE			T2130
Excess of income over expenses		57 105.78	
	total	<u>57 105.78</u>	<u>57 105.78</u>
Adjusted net income from business			<u>57 105.78</u>
Net income			<u>57 105.78</u>

N4

c)

Balance Sheet - December 31, 1984				
ASSETS				
=====				
<u>Current Assets</u>				
cash		1 912.28		
accounts receivable		5 450.00		
inventory		130 500.00		
prepaid insurance		115.00		
Total			139 012.28	
<u>Long Term Assets</u>				
truck	8 400.00			
less: accumulated depreciation	4 725.00	3 675.00		
tools and equipment	5 985.00			
less: accumulated depreciation	3 910.00	2 075.00		
building	40 000.00			
less: accumulated depreciation	9 077.50	30 922.50		
land		14 000.00		
Total			50 672.50	
Total assets				189 684.78
LIABILITIES				
=====				
<u>Current Liabilities</u>				
accounts payable		71 830.00		
<u>Long Term Liabilities</u>				
truck loan	4 800.00			
mortgage - land & building	35 000.00			
Total		39 800.00		
Total liabilities			111 630.00	
OWNER EQUITY				
=====				
H. Swift, capital Jan. 1, 1984		38 949.00		
net income for the year		57 105.78		
less: withdrawals		(18 000.00)		
H. Swift, capital December 31, 1984			78 054.78	
Total Liabilities and Owner Equity				189 684.78
=====				

## Schedule 1 — DETAILED TAX CALCULATION (See Guide)

## Federal Income Tax

Federal Income Tax on Taxable Income - Use the "1984 Rates of Federal Income Tax" tables

Taxable Income from line 260, p.2	52 118.38				
On the first	34 664.00	tax is		7 304.00	
On remaining	17 454.38	tax at 30 % is		5 236.31	
Total Federal Income Tax on Taxable Income				12 540.31	12 540.31
				Basic federal tax	505 12 540.31

## Subtract: Federal Tax Reductions:

1. For self (\$200.00 or the amount of "Basic Federal Tax", whichever is less)	200.00		
Subtract: ("Basic Federal Tax" in excess of \$6 000.00) x 10%	654.00		
Net Federal Tax Reductions (if negative, enter 0)	854.03		854.03
Reduced basic federal tax			11 686.28

## Provincial (Territorial) Income Tax

Basic Provincial (Territorial) Income Tax — 45% of "Basic federal tax" (line 505 above)	5 643.14		
Refundable Québec Abatement — 16.5% of "Basic federal tax" (line 505 above)	444 2 069.15		

\*\* Please transfer the amounts of the items indicated by asterisks (\*\*) to the identically numbered lines on page 4 of the return.

N4

d)

## Federal Individual Income Tax Return

1984 - T1 General

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Patience SWIFT

Complete the following:  
Your Social Insurance No.

0 5 0 0 5 5 0 6 0

Marital Status

Married ☒

## Calculation of Total Income

Employment income before deductions from Box (C)	101	12 000.00	
Total employment expenses (add line 108 & 109) 110		500.00	
Taxable Family Allowance payments (attach copy of TFA1 slip)	118	0.00	
<b>Total Income</b> (add lines 111 to 143 incl.) - copy on line 200	150	11 500.00	11 500.00

## 2 Calculation of Taxable Income

CPP (QPP) ontributions through employment from Box (D) on all T4s	202	180.00	
<b>Net Income</b> (subtract line 223 from line 200)	224		11 320.00
Total Personal Exemptions	235	3 960.00	3 960.00
<b>Taxable Income</b> (enter this amount on page 4)	260		7 360.00

## 4 SUMMARY OF TAX AND CREDITS

Net Federal Tax Payable	420	926.00	
<b>Net Provincial (Territorial) Tax Payable</b>	427	506.50	506.50
<b>Total Payable</b>	435		1 432.00
			Qué 1 432.00
Add: Refundable Québec Abatement from Tax Table	444	185.70	Qué
Child Tax Credit (attach completed Schedule 10)	450	0.00	
Subtract line 463 from line 435			1 432.50
			Qué 1 432.50
Refund	464		
Balance Due	465		1 432.50
			Qué 1 432.50

e)

## Federal Individual Income Tax Return

1984 - T1 General

## Identification

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Harry SWIFT

Complete the following:  
Your Social Insurance No.

1 0 0 1 2 5 1 5 0

## Calculation of Total Income

Taxable Family Allowance payments (attach copy of TFA1 slip)	118	359.40	
Interest and other investment income (Schedule 4)	121	300.00	
Business income Gross	162	165 500.00	Net 135 57 105.78
<b>Total Income</b> (add lines 111 to 143 incl.) - copy on line 200	150	57 765.18	57 765.18

## 2 Calculation of Taxable Income

Contribution payable on self-employed earnings (from page 3)	203	676.80	*
<b>Net Income</b> (subtract line 223 from line 200)	224		57 088.38
Basic Personal Exemption		Claim \$3 960.00	3 960.00
Married Exemption			230 0.00
Total claim for wholly dependent children	231	710.00	710.00
Total Personal Exemptions	235	4 670.00	4 670.00
Interest, dividends and capital gains deduction (attach Schedule 4)	238	300.00	
<b>Taxable Income</b> (enter this amount on page 4)	260		52 118.38

e) contd

Attach all required information slips, receipts, schedules and statements to the top of this page.

3

## CANADA PENSION PLAN CONTRIBUTION ON SELF-EMPLOYED EARNINGS

Pensionable self-employed earnings	57 088.33
Equals: earnings subject to contribution (maximum \$18 000.00)	18 000.00
Required contributions (3.6% of earnings subject to contribution: max. \$676.80)	676.80
Canada Pension Plan Contribution Payable on Self-Employed Earnings	676.80

## SELF-EMPLOYMENT REPORT

You must file a Statement of Income and Expenses and a Balance Sheet with your return.  
If you reported Self-Employed Income on lines 135 to 143, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse (if partnership, enter only your share) 12 000.00

How many commercial operations, in the following fields, are covered by this report:

Business ☒ Professions ☐ Farming ☐

Complete the following for the commercial operation with the largest total income:

Business' name and address	Briefly describe the major function of this operation:
Motosports Inc.	motorcycle sales & service
1 Steeple Chase Road	Does this operation involve the resale of goods?
Marathon, Province	No <input type="checkbox"/> Yes - retail <input checked="" type="checkbox"/> wholesale <input type="checkbox"/>
P O S T A L	List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.
Fiscal period ending in (month) <u>December 31</u> 19 <u>84</u>	Total income from this operation <u>\$ 165 500</u>
Employer's Remittance Account Number <u>100-1000</u>	Products, construction activities or services
	1. <u>motorcycle sales &amp; service</u> <u>100 %</u>

## 4 SUMMARY OF TAX AND CREDITS

Net Federal Tax Payable	420	11 686.28
Net Provincial (Territorial) Tax Payable	427	5 643.14
CPP contribution payable on self-employed earnings from page 3	432	676.80
Total Payable	435	18 006.22
	Que	[11 686.28]
Add: Refundable Québec Abatement from Tax Table	444	[2 069.15]
Amounts paid by instalments	455	16 000.00
Refund	464	[6 382.87]
	Qué	
Balance Due	465	2 006.22

\* (QPP contributions are calculated on the provincial return)

Income Tax Worksheet

	TRIAL BALANCE		ADJUSTMENTS		ADJTD TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
cash	3 070.00				3 070.00				3 070.00	
opening inventory	66 050.00				66 050.00		66 050.00 *			
advertising	950.00				950.00		950.00			
accounting fees	3 000.00				3 000.00		3 000.00			
repairs	2 514.00				2 514.00		2 514.00			
electricity & water	1 777.00		(b) 592.33		1 184.67		1 184.67			
heat	2 989.00		(c) 986.33		1 992.67		1 992.67			
fire insurance	13 900.00		(d) 293.00		13 900.00		586.00			
van	1 848.00				1 848.00		1 848.00		13 900.00	
vehicle operating exp.	24 757.19				24 757.19					24 757.19
acc. payable	103 645.00				103 645.00		103 645.00			
purchases	46 105.00		(a) 1 265.00		44 840.00		44 840.00			
capital	31,300.00				34 446.66				34 446.66	
drawings	10 867.63		3 146.66 (a,b,c,d)		10 867.63		10 867.63			
salary - employee	159.62				159.62		159.62			
CPP (QPP) - employee	349.94				349.94		349.94			
UI - employee	8 800.00				8 800.00				8 800.00	
loan payable			141.31 (f)		141.31			141.31		
ex. tax recble			(f)	141.31		141.31				
ex. tax income			2 599.50 (e)		2 599.50		2 599.50			
CCA, class 10			(e) 2 599.50							
acc. CCA										
closing inventory	185 759.19		5 887.47	5,887.47	188 500.00	188 500.00	136 942.03	61 785.00	61 785.00	2 599.50
							113 342.97		113 342.97	84 713.69
							28 629.31		28 629.31	
							165 571.34	165 571.34	165 571.34	117 342.97

\* 3% allowance on form T2130 is only for tax purposes.

N5

b)

CAPITAL COST ALLOWANCE SCHEDULE										T2132
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
10	3 430	13 900	3 430	13 900	5 235	8 665	30%	2 599.50	6 065.50	
Total CCA									\$2 599.50	
A - Additions										
(1)	(2)	(3)	(4)	(5)	(6)	(7)				
10	van	13 900	0	13 900	NA				13 900	
B - Disposals										
(1)	(2)	(3)	(4)	(5)	(6)					
10	truck	3 430	3 430	NA	3 430					

STATEMENT OF BUSINESS INCOME AND EXPENSES										T2124
<b>Income</b>										
Sales, gross revenue					103 645.00					
Other income (Gasoline Excise Rebate)					141.31					
Gross income					<u>103 786.31</u>		103 786.31			
<b>Cost of Goods Sold</b>										
Inventory at beginning of period					66 050.00					
Purchase of merchandise		46 105.00								
Delivery		46 105.00								
Items withdrawn for personal use		<u>(1 265.00)</u>								
		44 840.00			44 840.00					
					<u>110 890.00</u>					
Deduct: inventory at the end of period					<u>(61 785.00)</u>					
Cost of goods sold					49 105.00		(49 105.00)			
Gross Profit							<u>54 681.31</u>			
<b>Expenses</b>										
Accounting		3 000.00								
Advertising		950.00								
Capital Cost Allowance		2 599.50								
Truck expenses		1 848.00								
Insurance		586.00								
Light, heat & water		3 177.34								
Maintenance		2 514.00								
CPP (QPP) UIC		509.56								
Other salaries		10 867.63								
Total expenses		<u>26 052.03</u>					(26 052.03)			
							<u>28 629.28</u>			
Excess of Income over Expenses								28 629.28		28 629.28
										=====

ADJUSTMENTS TO INCOME SCHEDULE										T2130
Excess of income over expenses						28 629.28				
					total	<u>28 629.28</u>		<u>28 629.28</u>		
Inventory allowance									1 981.50	
Adjusted net income									<u>26 647.78</u>	
										=====
Partner share				50%		13 323.89		13 323.89		
Net income									<u>13 323.89</u>	
										=====

N5

b)

Balance Sheet - December 31, 1984			
ASSETS			
=====			
cash		3 070.00	
excise tax receivable		141.31	
inventory		61 785.00	
van	13 900.00		
less: acc. depreciation	(2 599.50)		
	11 300.50	11 300.50	
Total		76 296.81	76 296.81
=====			
LIABILITIES			
=====			
loans payable		8 800.00	
accounts payable		24 757.19	
Total		33 557.19	33 557.19
OWNER EQUITY			
=====			
Capital (Jan. 1, 1984)		48 557.00	
net income	28 629.28		
less: drawings	(34 446.66)		
	(5 817.38)	(5 817.38)	
Capital (December 31, 1984)		42 739.62	42 739.62
Total Liabilities and Owner Equity		76 296.81	76 296.81
=====			

c)

# Federal Individual Income Tax Return

1984 - T1 General

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Your Social Insurance No.

Milly TWEED

9 1 9 9 1 9 9 1 9

## Calculation of Total Income

Self-	Business income	Gross	162	103 786.31	135	13 323.89	
Total Income	(add lines 111 to 143 incl.) - copy on line 200		150		13 323.89	13 323.89	

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200 13 323.89

	Contribution payable on self-employed earnings (from page 3)	203	407.67	
	Add lines 202 to 222 inclusive	223	407.67	407.67
	Net Income (subtract line 223 from line 200)	224	12 916.22	
		228	12 916.22	
	Basic Personal Exemption	Claim \$3 960.00	3 960.00	
	Total Personal Exemptions	235	3 960.00	3 960.00
	(Subtract line 235 from line 228)	236	8 956.22	
	Taxable Income (enter this amount on page 4)	260	8 956.22	

Attach all required information slips, receipts, schedules and statements to the top of this page.

3

## CANADA PENSION PLAN CONTRIBUTION ON SELF-EMPLOYED EARNINGS

Pensionable self-employed earnings	13 323.87
Subtract: basic Canada Pension Plan exemption of \$2 000.00	2 000.00
Equals: earnings subject to contribution (maximum \$18 000.00)	11 323.87
Required contributions (3.6% of earnings subject to contribution: max. \$676.80)	407.67
Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)	407.67

M5

c) cont'd

#### 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2		400	8 956.22	
Calculation of Federal Tax Payable:				
Federal tax from Tax Table		402	1 229.00	
Federal Tax Payable - from line 405 or Schedule 1		406	1 229.00	
Add: Provincial (Territorial) Tax Payable	423	643.10		
Net Provincial (Territorial) Tax Payable		427	643.10	643.10
Canada Pension Plan contribution payable on self-employed earnings from page 3		432	407.67	
<b>Total Payable</b>		435	2 279.77	
Add: Refundable Québec Abatement from Tax Table	444	[235.80]	Qué	
Amounts paid by instalments		455	4 000.00	
<b>Total Credits</b>		463	4 000.00	4 000.00
		Qué	[4 235.80]	[4 235.80]
Subtract line 463 from line 435				1 956.03
				[1 720.23]
Refund	464	1 720.23		
	Qué	[1 956.03]		
Balance Due		465		

c)

#### Federal Individual Income Tax Return

1984 - T1 General

##### Identification

Complete the following:

Name (Mr Mrs Miss Ms) Usual first name and Initial, Surname

Spencer TWEED

##### Calculation of Total Income

Employment income before deductions from Box (C)	101	16 800.00	
Total employment earnings	105	16 800.00	
Total employment expenses (add line 108 & 109)	110	500.00	
Net employment earnings	111	16 300.00	
Business income			
Gross 162	103 786.31	Net 135	13 323.89
<b>Total Income</b>	150	30 123.89	30 123.89

##### 2 Calculation of Taxable Income

CPP (QPP) Contributions through employment	202	266.40	
CPP (QPP) Contribution payable on self-employed earnings (from page 3)	203	144.00	
Unemployment Insurance premiums from Box (E) on all T4s	204	386.40	
Annual union, professional or like dues	212	150.00	
Add lines 202 to 222	223	946.80	946.80
<b>Net Income</b>	224	29 177.09	
Basic Personal Exemption		3 960.00	
Total Personal Exemptions	235	3 960.00	3 960.00
(Subtract line 235 from line 228)	236		25 217.09
Charitable donations	243	600.00	600.00
<b>Taxable Income</b> (enter this amount on page 4)	260	24 617.09	

Attach all required information slips, receipts, schedules and statements to the top of this page.

3

##### CANADA PENSION PLAN CONTRIBUTION ON SELF-EMPLOYED EARNINGS

Pensionable self-employed earnings	13 323.89	
Add: Pensionable earnings from employment from Box (C) or Box (I) of T4	16 800.00	
Equal: total pensionable earnings	30 123.89	
Subtract: basic Canada Pension Plan exemption of \$2 000.00	2 000.00	
Equals: earnings subject to contribution (maximum \$18 000.00)	28 123.89	
Required contributions (3.6% of earnings subject to contribution: max. \$676.80)		676.80
Subtract: contributions through employment (from T4 slips)	266.40	X 2 = 532.80
<b>Canada Pension Plan Contribution Payable on Self-Employed Earnings</b>		144.00

## SELF-EMPLOYMENT REPORT

. You must file a Statement of Income and Expenses and a Balance Sheet with your return.  
 . If you reported Self-Employed Income on lines 135 to 143, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse (if partnership, enter only your share)

How many commercial operations, in the following fields, are covered by this report:

Business

☒

Professions

Farming

Complete the following for the commercial operation with the largest total income:

Business' name and address

Déjà Vu

395 Wellington Avenue

Little Cape, Province

P.O.S.T.A.L.

Fiscal period ending in (month) December 31 19 84Employer's Remittance Account Number 711-711111

Milly Tweed

(Name of general partner)

Briefly describe the major function of this operation:

selling clothes

Does this operation involve the resale of goods?

No ☐Yes - retail ☒wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.

Total income from this operation \$ 103 645.00

Products, construction activities or services

1. Clothing sales 100 %

## 4 SUMMARY OF TAX AND CREDITS

Taxable Income from line 260 on page 2 400 24 617.09

Net Federal Tax Payable

420

Que

4 592.00

[4 592.00]

Net Provincial (Territorial) Tax Payable

427

2 156.302 156.30

Canada Pension Plan contribution payable on self-employed earnings from page 3

437

144.00

Total Payable

435

Que

6 892.30

[6 892.30]

Total tax deducted per information slips

443

3 767.40

Add: Refundable Québec Abatement

444

[790.60]

Qué

Amounts paid by instalments

445

4 000.00875.00

[2 368.00]

Refund

464

Que

875.10

[3 968.00]

# PERSONALIZED INCOME TAX RETURN LABELS

I<sub>2</sub>

T44 1341 424

07

441 341 424

R.A. PARENT  
1 ISLAND PARK  
SUNDERLAND MB

24 07 1963

MARRIED

ROW OM1

CHARMAINE

242 143 414

K<sub>2</sub>

T44 4444 444

05

444-444-444

MRS. S.C. FURNESS  
23 DEBOLT STREET  
IRON SPRINGS PR

02 02 1950

WIDOW

POS TAL

# A COMPARISON OF THE GENERAL AND SPECIAL TAX RETURNS

T1 General			T1 Special		
IDENTIFICATION AREA		Page 1	IDENTIFICATION AREA		Page 1
	Name and address			Name and address label	
	Type of work				
	Name of employer				
	Address of spouse				
	Taxpayer's SIN			Taxpayer's SIN	
	Spouse's SIN			Spouse's SIN	
	Marital status			Marital status	
	Name of spouse			Name of spouse	
	Date of birth			Address of spouse	
	Residence on Dec. 31			Date of birth	
	Province of business			Residence on Dec. 31	
	Date of arrival				
	or departure			Date of departure	
	Date of death			Date of death	
CALCULATION OF TOTAL INCOME			CALCULATION OF NET INCOME		
Income from	line 101	Employment income	Income from	line 101	Employment income
Employment	102	Commissions	Employment		
	104	Other employment income		104	Other employment income
	105	Total employment earnings		105	Total employment earnings
	108	Employment expense		108	Employment expense
	109	Other allowable expenses			
	110	Total employment expenses			
	111	Net employment earnings		111	Net employment earnings
Pension Income	113	Old Age Security pension	Income from	113	Old Age Security pension
	114	CPP(QPP) benefits	Other Source	114	CPP(QPP) benefits
	115	Other pensions		115	Other pensions
Income from	118	Family Allowances		118	Family Allowances
Other Source	119	UI benefits		119	UI benefits
	120	Dividends from Can. corps			
	121	Investment income		121	Interest income
	126	Rental income			
	127	Capital gains (losses)			
	130	Other income		130	Other income
Self-employment	136	Business			
Income	137	Professional			
	138	Commission			
	141	Farming			
	143	Fishing			
	150	Total income		150	Total income
CALCULATION OF TAXABLE INCOME		Page 2	CALCULATION OF TAXABLE INCOME		Page 2
Deductions from	202	CPP (QPP) contributions	Deductions from	202	CPP (QPP) contributions
Total Income	203	CPP payable	Total Income		
	204	UI premiums		204	UI premiums
	207	Pension plan contribs		207	Pension plan contribs
	208	RRSP premiums			
	211	RHOSP contributions			
	212	Annual dues		212	Annual dues
	213	Tuition fees		213	Tuition fees
	214	Child care expenses			
	217	Business losses			
	218	ISIP losses			
	222	Other deductions		222	Carrying charges
	224	Net income		224	Net income
	225	FA withdrawal			
Claim for		Basic personal exemption	Claim for Personal		Basic personal exemption
Personal		Age exemption	Exemptions		Age exemption
Exemptions	230	Married exemption		230	Married exemption
	231	Dependent children		231	Dependent children
	233	Additional exemptions			
	235	Total personal exemptions		235	Total personal exemptions

T1 General

Other Deductions from Net Income

line 238  
240  
242  
243  
245  
246  
247  
249  
250  
251  
252  
253  
257  
260

Int. div. & cap. gains  
Pension  
Medical expenses  
Charitable donations  
Gifts to Crown  
Disability deduction  
Education deduction  
Employee stock option  
UI repayment  
Deductions transferred  
Non-capital losses  
Capital losses  
FA election  
Taxable income

Page 2  
contd

Attach All Receipts

CPP payable  
UI repayment  
Fed. pol. contrib. credit  
Transfer of tax deducted  
Self-employment report  
(on schedule 1)

Page 3

SUMMARY OF TAX AND CREDITS

Page 4

402 Federal tax  
403 Spouse's tax reduction  
406 Federal tax payable  
410 Fed. pol. contrib. credit  
411 Share-purchase tax credit  
412 Business invest. credit  
413 Employment tax credit  
418 Forward averaging tax  
420 Net federal tax  
423 Provincial (Territorial) tax  
424 Provincial tax reduction  
425 Provincial (Territorial) tax payable  
426 Prov. FA aver. tax  
432 CPP contribution payable  
433 UI repayment  
435 Total payable  
440 Total tax deducted  
442 Tax deducted transfer  
444 Québec abatement  
448 Provincial (Territorial) tax credits  
450 Child tax credit  
453 CPP overpayment  
454 UI overpayment  
455 Instalment payments  
458 FA Credit  
459 Business invest. credit  
464 Refund  
465 Balance due  
468 Refund transferred  
Agent's box, Signature box

SCHEDULES  
(attached)

1 Detailed tax calculation  
2 Deductions from spouse  
3 Dispos. of capital prop.  
4 Investment income  
5 Child care expenses  
6 Personal exemptions  
7 Rents  
8 Capital cost allowance  
9 Medical expenses  
10 Child tax credit  
(on page 3)

T1 Special

Other Deductions from Net Income

line 238  
240  
  
243  
  
246  
247  
  
  
260  
(contd opposite page 4)

Interest Pension  
  
Charitable donations  
Disability deduction  
Education deduction  
  
Taxable income  
(contd opposite page 4)

Page 2  
contd

Attach All Receipts

Transfer of tax deducted  
  
Detailed tax calculation

Page 3

SUMMARY OF TAX AND CREDITS

Page 2  
contd

402 Federal tax  
403 Spouse's tax reduction  
406 Federal tax payable  
410 Fed. pol. contrib. credit  
  
420 Net federal tax  
423 Provincial (Territorial) tax  
424 Provincial tax reduction  
425 Provincial (Territorial) tax payable  
  
435 Total payable  
440 Total tax deducted  
442 Tax deducted transfer  
444 Québec abatement  
448 Provincial (Territorial) tax credits  
450 Child tax credit  
453 CPP overpayment  
454 UI overpayment  
455 Instalment payments  
  
464 Refund  
465 Balance due  
468 Refund transferred  
Signature box

SCHEDULES

Page 4

(on page 3)  
  
4S Interest income  
  
  
  
10 Child tax credit  
Fed. pol. contrib. credit



# DECLARATION OF TAXPAYER RIGHTS

THE CONSTITUTION AND LAWS OF CANADA ENTITLE YOU TO MANY RIGHTS THAT PROTECT YOU IN MATTERS OF INCOME TAX. YOU ARE ENTITLED TO KNOW YOUR RIGHTS. YOU ARE ENTITLED TO INSIST ON THEM. YOU ARE ENTITLED TO BE HEARD, AND TO BE DEALT WITH FAIRLY.

## FAIR TREATMENT IN ALL DEALINGS WITH NATIONAL REVENUE TAXATION MEANS IMPORTANT RIGHTS TO:

### Information

You are entitled to expect that the Government will make every reasonable effort to provide you with access to full, accurate and timely information about the Income Tax Act, and your rights under it.

### Impartiality

You are entitled to an impartial determination of law and facts by departmental staff who seek to collect only the correct amount of tax, no more and no less.

### Courtesy and Consideration

You are entitled to courtesy and considerate treatment from National Revenue Taxation at all times, including when it requests information or arranges interviews and audits.

### Presumption of Honesty

You are entitled to be presumed honest unless there is evidence to the contrary.

## FAIR TREATMENT UNDER THE CONSTITUTION AND LAWS OF CANADA INCLUDES IMPORTANT RIGHTS TO:

### Privacy and Confidentiality

In addition to other constitutional and legal rights, you have a special right that personal and financial information you provide to National Revenue Taxation will be used only for purposes allowed by law.

### Independent Review

You are entitled to object to an assessment or reassessment if you think the law has been applied incorrectly. To protect this right, you must file your objection within 90 days of the assessment or reassessment. Filing an objection will start an independent review by departmental appeals officers. If they don't resolve the matter to your satisfaction, they will explain how you can appeal to the courts.

### An Impartial Hearing Before Payment

Until you have had an impartial review by the Department or a court, you may withhold amounts disputed in formal objections filed after January 1, 1985. If you appeal to a higher court, you will be able to provide equivalent security instead of paying those disputed amounts.

Certain exceptions, set out in legislation to guarantee these rights, are applicable to frivolous appeals to the courts, or where collection is clearly in jeopardy.

## YOU ARE ENTITLED TO EVERY BENEFIT ALLOWED BY THE LAW

You have a right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently, and to apply it firmly to those who try to avoid paying their lawful share.

# INFORMATION

Revenue Canada

District Offices  
Bureaux de district

Revenu Canada

## Newfoundland Terre-Neuve

01 Cec Strickland  
165 Duckworth  
St. John's  
A1C 5X6  
(709) 772-5537

## Prince Edward Island Île-du-Prince-Édouard

02 Rowena MacKinnon  
90 Richmond  
Charlottetown  
C1A 8L3  
(902) 566-7252

## Nova Scotia Nouvelle-Écosse

03 Joan Leonard  
1557 Hollis  
Halifax  
B3J 2T5  
(902) 426-7195

04 Ross Crewe  
60 Dorchester  
Box/C.P. 1300  
Sydney  
B1P 6K3  
(902) 564-7123

## New Brunswick Nouveau-Brunswick

05 Buddy Lecointe  
65 Canterbury  
Saint John/Saint-Jean  
E2L 4H9  
(506) 648-4680

## Québec

06 Gratien Chabot  
Hélène Pelletier  
165, rue de la Pointe-  
aux-Lièvres sud  
Québec  
G1K 7L3  
(418) 694-3243

07 Serge Ballard  
50, rue Couture  
Sherbrooke  
J1K 5L8  
(819) 821-8563

08 Christiane Favreau  
Nicole Lessard  
Jacques Lapommeray  
305, boul. Dorchester ouest  
Montréal  
H2Z 1A6  
(514) 283-5391

09 Réjeanne Sosnowski  
11, rue du Terminus est  
Rouyn  
J9X 3R5  
(819) 764-5171

## Ontario

10 Jose Murdoch  
Colette Gentes-Hawn  
360 Lisgar  
Ottawa  
K1A 0L9  
(613) 598-2305

11 Diane Carey  
385 Princess  
Kingston  
K7L 1C1  
(613) 542-2831

12 Bruce Ripley  
11 Station  
Belleville  
K8N 2S3  
(613) 962-8611

13 Clyde M. King  
Joe Permaul  
John Wright  
Bernard Riordan  
36 Adelaide E.  
Toronto  
M5C 1J7  
(416) 369-4413

14 Louise Winslow  
150 Main W.  
Hamilton  
L8N 3E1  
(416) 523-2449

15 Sandy Wilson  
166 Frederick  
Kitchener  
N2G 4N1  
(519) 579-6060

16 Dan Finora  
32 Church  
St. Catharines  
L2R 3B9  
(416) 688-4054

17 Eileen McKnight  
451 Talbot  
London  
N6B 1V7  
(519) 679-4240

18 Pat Kisil  
185 Ouellette  
Windsor  
N9A 5S8  
(519) 252-3611

19 Jean Hadlow  
Jackie Seguin  
19 Lisgar S.  
Sudbury  
P3E 3L5  
(705) 675-0595

20 Francis Veneruz  
201 N. May  
Thunder Bay  
P7C 3P5  
(807) 623-2751

## Manitoba

21 Brenda Scarcella  
391 York  
Winnipeg  
R3C 0P5  
(204) 949-2663

## Saskatchewan

22 Frank Ottenbreit  
1955 Smith  
Regina  
S4P 2N9  
(306) 359-6050

23 Joan Parkins  
201 - 21 St. E.  
Saskatoon  
S7K 0A8  
(306) 655-4603

## Alberta

24 Gordon Luchia  
220 - 4 Avenue S.E.  
Calgary  
T2G 4X3  
(403) 231-4249

25 Jim Santer  
9820 - 107 St.  
Edmonton  
T5K 1E8  
(403) 420-4173

## British Columbia Colombie-Britannique

26 Jim Solley  
277 Winnipeg  
Penticton  
V2A 1N6  
(604) 493-3616

27 Ina McMillan  
1166 W. Pender  
Vancouver  
V6E 3H8  
(604) 666-0996  
(604) 666-6731

28 Dan McGrath  
1415 Vancouver  
Victoria  
V8V 3W4  
(604) 566-3867

## Northwest Territories Territoires du Nord-Ouest

call Edmonton/  
appeler Edmonton

## Yukon Territory Territoire du Yukon

call Vancouver/  
appeler Vancouver



Revenue Canada  
Taxation

Revenu Canada  
Impôt

T947A  
Rev. 85

**TEACHING TAXES  
ORDER FORM**

**ENSEIGNONS L'IMPÔT  
BON DE COMMANDE**

School year  
Année scolaire

19 / 19

Official name of school – Nom officiel de l'école			Number of teachers Nombre d'enseignants		Total number of students Nombre total d'étudiants	
Department – Département			Number of class sets Nombre de groupes		Number of students per class Nombre d'étudiants par groupe	
Postal address – Adresse postale			Subjects taught Sujets enseignés			
City – Ville	Province	Postal code – Code postal				

**NAMES OF TEACHERS – NOMS DES ENSEIGNANTS**

1	8
2	9
3	10
4	11
5	12
6	13
7	14

**ORDER – COMMANDE**

1	2	3	4	5	6	7
Teacher's Updates	Student's Workbooks	Taxopedias	Overhead masters	Audio-visual* (Specify below)	Publications* (Specify below)	Other (Specify below)
Mises à jour de l'enseignant	Cahiers d'exercices	Impologies	Transparents de rétroprojection	Audio-visuel* (Préciser ci-dessous)	Publications* (Préciser ci-dessous)	Autre (Préciser ci-dessous)

\* As listed in Teacher's Update  
Listés dans la mise à jour de l'enseignant

**DETAILS – PRÉCISIONS**




**TEACHING TAXES**  
IN ORDER TO RECEIVE YOUR SUPPLIES IN SEPTEMBER,  
YOUR COMPLETED ORDER FORM MUST BE MAILED TO  
YOUR DISTRICT OFFICE (ADDRESS ON REVERSE) BY  
JULY 1.

**ENSEIGNONS L'IMPÔT**  
POUR RECEVOIR VOS FOURNITURES EN SEPTEMBRE,  
VOUS DEVEZ FAIRE PARVENIR VOTRE BON DE COMMANDE,  
À NOTRE BUREAU DE DISTRICT (LISTE D'ADRESSES  
AU VERSO) D'ICI LE 1<sup>er</sup> JUILLET.



REVENUE CANADA, TAXATION

District Offices  
Bureaux de district

REVENU CANADA, IMPÔT

**Newfoundland  
Terre-Neuve**

01 Cec Strickland  
165 Duckworth  
St. John's  
A1C 5X6  
(709) 772-5537

**Prince Edward Island  
Île-du-Prince-Édouard**

02 Rowena MacKinnon  
90 Richmond  
Charlottetown  
C1A 8L3  
(902) 566-7252

**Nova Scotia  
Nouvelle-Écosse**

03 Joan Leonard  
1557 Hollis  
Halifax  
B3J 2T5  
(902) 426-7195

04 Ross Crewe  
60 Dorchester  
Box C P 1300  
Sydney  
B1P 6K3  
(902) 564-7123

**New Brunswick  
Nouveau-Brunswick**

05 Buddy Leconte  
65 Canterbury  
Saint John Saint Jean  
E2L 4H9  
(506) 648-4680

**Quebec**

06 Gratien Chabot  
Heleine Pelletier  
165 rue de la Pointe-aux-Lievres sud  
Quebec  
G1K 7L3  
(418) 694-3243

07 Serge Ballard  
50 rue Couture  
Sherbrooke  
J1K 5L8  
(819) 821-8563

08 Christiane Favreau  
Nicole Lessard  
Jacques Lapommeray  
305 boul. Dorchester ouest  
Montreal  
H2Z 1A6  
(514) 283-5391

09 Rejeanne Sosnowski  
11 rue du Terminus est  
Rouyn  
J9X 3B5  
(819) 764-5171

**Ontario**

10 Jose Murdoch  
Colette Gentes-Hawn  
360 Lisgar  
Ottawa  
K1A 0L9  
(613) 598-2305

11 Diane Carey  
385 Princess  
Kingston  
K7L 1C1  
(613) 542-2831

12 Bruce Ripley  
11 Station  
Belleville  
K8N 2S3  
(613) 962-8611

13 Clyde M. King  
Joe Permaul  
John Wright  
Bernard Riordan  
36 Adelaide E.  
Toronto  
M5C 1J7  
(416) 369-4413

14 Louise Winslow  
150 Main W  
Hamilton  
L8N 3E1  
(416) 523-2449

15 Sandy Wilson  
166 Frederick  
Kitchener  
N2G 4N1  
(519) 579-6060

16 Dan Finora  
32 Church  
St. Catharines  
L2R 3B9  
(416) 688-4054

17 Eileen McKnight  
451 Talbot  
London  
N6B 1V7  
(519) 679-4240

18 Pat Kisi  
185 Ouellette  
Windsor  
N9A 5S8  
(519) 252-3611

19 Jean Hadlow  
Jackie Seguin  
19 Lisgar S.  
Sudbury  
P3E 3L5  
(705) 675-0595

20 Francis Veneruz  
201 N. May  
Thunder Bay  
P7C 3P5  
(807) 623-2751

**Manitoba**

21 Brenda Scarcella  
391 York  
Winnipeg  
R3C 0P5  
(204) 949-2663

**Saskatchewan**

22 Frank Ottenbreit  
1955 Smith  
Regina  
S4P 2N9  
(306) 359-6050

23 Joan Parkins  
201 - 21 St. E.  
Saskatoon  
S7K 0A8  
(306) 655-4603

**Alberta**

24 Gordon Luchia  
220 - 4 Avenue S.E.  
Calgary  
T2G 4X3  
(403) 231-4249

25 Jim Santer  
9820 - 107 St.  
Edmonton  
T5K 1E8  
(403) 420-4173

**British Columbia  
Colombie-Britannique**

26 Jim Solley  
277 Winnipeg  
Penticton  
V2A 1N6  
(604) 493-3616

27 Ina McMillan  
1166 W. Pender  
Vancouver  
V6E 3H8  
(604) 666-0996  
(604) 666-6731

28 Dan McGrath  
1415 Vancouver  
Victoria  
V8V 3W4  
(604) 566-3867

**Northwest Territories  
Territoires du Nord-Ouest**

call Edmonton  
appeler Edmonton

**Yukon Territory  
Territoire du Yukon**

call Vancouver  
appeler Vancouver



